85455-2

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR
1980

DIVISION OF TAXATION

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Trenton, New Jersey 08646

Branch Offices

Sea Girt Branch Office
2100 Highway 35, Suite C
Sea Girt, N.J. 08750

Cherry Hill Branch Office
11 Ormond Avenue
Cherry Hill, N.J. 08002

Somerville Branch Office
205 West Main Street
Somerville, N.J. 08876

Newark Branch Office
1100 Raymond Blvd., Room 103
Newark, N.J. 07102

Paramus Branch Office
193 Route 17 S Box 724
Paramus, N.J. 07652

Vineland Branch Office
80 South Main Road Suite 112
Vineland, N.J. 08360

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Clifford A. Goldman, *State Treasurer*

DIVISION OF TAXATION
Sidney Glaser, *Director*

PROCESSING AND ADMINISTRATION
John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION
Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY
J. Henry Ditmars, *Superintendent*
Samuel Temkin, *Assistant Superintendent*

AUDIT
Edward S. Landerkin, *Assistant Director*
Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS
James A. Arnold, Jr., *Chief*
James W. Conover, *Assistant Chief*

TRANSFER INHERITANCE TAX
William R. Mulholland, *Superintendent*

SPECIAL PROCEDURES AND INVESTIGATIONS
J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES
Morris A. Compton, *Chief*

INVESTIGATIONS
Thomas D. Gavin, *Chief*

TAX COUNSELORS
Jack Silverstein, *Chief*

STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION		
Major taxes collected during fiscal year ended June 30, 1980 by the Division of Taxation for State use or distribution to local governments (See Table 1)		$3,866.4 million
TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION		
Collections during fiscal year ended June 30, 1980 from Motor Vehicle Fees, Motor Fuels Use Tax, Boxing, T.V. and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 1)		293.9 million
TAX APPORTIONED BY THE STATE FOR LOCAL COLLECTION		
Insurance Taxes apportioned by the State during fiscal year ended June 30, 1980 for collection by counties and municipalities during calendar year 1980		15.5 million
TAXES ADMINISTERED BY COUNTIES		
Realty Transfer Fee Tax for:		
County use	9.5 million	
State use	17.4 million	26.9 million
TAXES ADMINISTERED BY MUNICIPALITIES		
Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1980		3,743.5 million
Total State and Local Taxes		$7,946.2 million

This tabulation does not include lottery earnings, casino gambling tax, miscellaneous license fees and the local luxury sales tax applicable in Atlantic City.

LETTER OF TRANSMITTAL

To the Hon. Brendan T. Byrne, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1980. The Report contains a detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals and its successor the Tax Court, the County and State Abstracts of Ratables, the State School Aid Table of Equalized Valuations and the State In Lieu distributions. In addition, the Report contains useful and valuable statistical tables showing property taxes by class of property, state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for fiscal year ending June 30, 1980 attained a new high of $3.9 billion, an increase of $436.1 million or 12.7% over tax collections of the previous year. The main ingredients of the increase were from the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 1. In addition to Gross Income Tax of $968.8 million, they reflect Sales Tax of $1.2 billion, Corporation Tax of $627.2 million and Motor Fuels Tax of $280.9 million. It should be further noted that the 1980 local property tax levy totaled $3.8 billion.

REDISTRIBUTION—PUBLIC UTILITY TAX

Legislation approved March 18, 1980 (c.10, c.11 and c.12, P.L. 1980) causes utility taxes to be collected by the State for distribution to municipalities (instead of certified for municipal collection) and limits the amount which any single municipality may receive. Subject to some provision for transition in those municipalities where unusually large revenues have occurred, a spreading of some of the gain is provided to the county within which such municipalities are located. Past distributions based upon the location of scheduled properties has long been criticized as providing undue revenue bonanzas to a few municipalities at the expense of the many.

An important part of the three package legislative program establishes a municipal property tax assistance fund and provides for distributions to eligible municipalities from the fund. The program channels utility tax money to those municipalities with the greatest financial need. This constitutes legislative recognition that all revenues to support local services must be chanelled in a manner to minimize growing pressures upon local property tax burden.

DATA PROCESSING—LOCAL TAX ROLLS

The uniform data processing program first provided in 1967 and updated and expanded in 1972, is again under review and revision to meet changing circumstances and new information requirements.

In addition to substantial savings in cost to local governments, the new system is expected to add materially to the availability of property tax records. Reports to be generated include block and lot cross reference for tax map revisions, table of aggregates, abstracts of ratables, separate omitted/added assessment lists, special taxing district summaries, improved exempt property lists and retention of records from the last five sales of single properties.

These changes represent another step in the New Jersey commitment to the concept that property taxes are not necessarily easier to replace than repair.

SOME NEW PROPERTY TAX PROBLEMS

Rapid changes in the local property tax environment require some new thinking in the basic matter of property tax equity. Consider experiences in Atlantic City where creation of large new ratables associated with casinos have caused market values of all properties to increase notably. Homeowners and other owners find their tax position radically changed even though they have no direct association with, or benefits from, the new activity. Concepts of uniformity based upon property values have the effect of taxing unrealized capital gains. Full application of the uniformity requirement can and does force the sale of properties by homeowners and others who have no desire to sell.

Some of the same problems are evident in cities where revaluations have a potential for shifting tax burdens from productive business property to depressed residential areas. Newark is a case in point. The two-year moratorium on implementation of a court order to revalue Newark amounts to a recognition that full application of the constitutional requirement for assessment uniformity can have a potentially devastating effect upon an already hard pressed city.

When popular thinking necessitates the setting aside of legal requirements for reasons of equity, it becomes a matter of sound public policy to reexamine the requipments themselves. Adaptation of an old tax designed primarily for a rural economy to the needs of a complex industrial society may require some change in that law and measurers of equity attained under it.

NEW STATUTES REQUIRING IMPLEMENTATION

Several new laws, in addition to the public utility tax changes noted above, require implementation by the Division of Taxation. Under the Wage Reporting Act (P.L. 1980, c.48), substantial savings in public assistance costs and unemployment insurance benefits are anticipated. Employers will notify the Division of the names, addresses, amount of wages and taxes withheld of each employee. These will be matched against lists furnished by unemployment insurance and welfare. A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minumum consumer resale price (P.L. 1980, c. 62). The new law was necessitated by reason of deregulation which made filing of minimum consumer resale prices unnecessary. The Division also took over the administration of the Atlantic City Luxury Tax (P.L. 1980, c. 60). Implementation of this law resulted in a combined form for licensees subject to the luxury tax. More stringent cigarette licensing requirements, including fingerprinting of sellers of cigarettes, was provided by P.L. 1979, c. 481.

IMPROVED EFFICIENCY OF ADMINISTRATION

The Division constantly seeks to improve administrative procedures in a manner to accomplish the most with the least. Some examples of such activities during the past year include:

> Revisions were made in procedures for mailing certain tax returns which resulted in cost savings.
>
> Telephone procedures were realigned to handle additional responsibility of answering information line calls concerning income tax refunds, adjustment notices, and homestead rebates. Information line calls totaled 532,246, an increase of approximately 65,000 calls.
>
> A new Data Entry System was installed in the Mill Hill Processing Center to be used for the Cash Receipts accounting system. There are now five Data Entry Systems and 156 key stations which make the Processing Center one of the largest Data Entry installations on the East Coast. This system will mechanize deposit preparation and substantially reduce manual bookkeeping functions.

Expansion of the incentive program for data input operators has resulted in increased productivity.

Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased $3.4 million; from $23.3 million in 1979 to $26.7 million in 1980.

Office Audit assessments increased 36% from $18.0 million to $24.5 million with 4 less office auditors.

Field Audit assessments amounted to $28.3 million, an average assessment per auditor of $216,810.

The out-of-state audit program collected approximately $1.5 million during fiscal year 1980. Additional audits are planned or are underway.

RECOMMENDATIONS

. Appointment of a special committee to reexamine property tax standards, measures of equity and realignment of taxing districts.

Appointment of a committee to review the operation of the homestead rebate program.

A legislative committee to review the Farmland Assessement Act and make recommendations that will curtail speculation in farmland property acquisitions.

A review of all sales tax exemptions with recommendations for taxability where warranted.

IN MEMORIAM

We note with great sorrow the passing of three former State Supervisors during the year: Alan F. Hart, formerly head of the local property tax bureau died on April 15, 1980; Amos Tilton, formerly head of the cigarette tax bureau died on May 6, 1980; and, Robert J. Costigan, formerly head of the emergency transportation and sales tax bureaus; and superintendent of collection and enforcement died on March 31, 1980.

Respectfully submitted,

Sidney Glaser,
Director,
Division of Taxation

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CHAPTER I
HISTORY AND SUMMARY

DIVISION HISTORY

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two Boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This later function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department. Effective July 1, 1979, the Division of Tax Appeals has been replaced by a Tax Court within the judicial system.

The Division is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.

2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.

3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage Tax	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales Tax	54:32C-1 et seq.
Atlantic City Luxury Tax	54:32B-24.1 et seq.
Business Personal Property Tax	54:11A-1 et seq.
Cigarette Tax	54:40A-1 et seq.
Corporation Business Tax (Net Income and Net Worth	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income Tax	54:10E-1 et seq.
Emergency Transportation Tax	54:8A-1 et seq.
Financial Business Tax	54:10B-1 et seq.
Gross Income Tax	54A:1-1 et seq.
Insurance Premiums Tax	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property Tax	54:4-1 et seq.
Motor Fuels Tax	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax	54:30A-16 et seq.
Public Utility Franchise Tax	54:30A-18 et seq.
Public Utility Gross Receipts Tax	54:30A-49 et seq.
Railroad Franchise Tax	54:29A-1 et seq.
Railroad Property Tax	54:29A-1 et seq.
Realty Transfer Fee Tax	46:15-5 et seq.
Sales and Use Tax	54:32B-1 et seq.
Savings Institution Tax	54:10D-1 et seq.
Spill Compensation Tax	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax:	54:33-1 et seq.
Estate Tax	54:38-1 et seq.
Transportation Benefits Tax	54:8A-58 et seq.
Wage Reporting Act	54:1-55 et seq.

TAX ADMINISTRATION

Tax administration involves collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division exercises varying degrees of reponsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Tax Apportionment: Assessment and apportionment of taxes upon insurance companies for local collection and distribution of State collected revenue for local use.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS AND APPORTIONMENT

Collections by the Division during fiscal year ended June 30 totaled $3.9 billion or 93% of all major State tax collections within and outside the Division. This represented an increase of $436.1 million, or 12.7% over fiscal 1979. The $3.9 billion collected included $654.7 million for payment to local governments for their direct support. This 16.8% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $4.0 million of Class II railroad "replacements taxes," $2.3 million of financial business taxes, $14.4 million of (Corporation Business Tax) Banking Corporation Taxes, *$448.4* million for Public Utility Franchise and Gross Receipts taxes and *$26.9* million for local assistance funding. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($100.4 million), amounts distributed to each county and municipality are show in Appendix III, Tables 42 and 43. (For details on Revenue Sharing and Senior Citizen and Veteran Deductions, see Table 25.) Tax apportionment totaled *$15.5* million for the sole use of local government.

A description of each tax administered by the Division appears in Chapter VI.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $3.7 billion representing an increase of $301.9 million over the previous year. This compares with $3.9 billion in major State tax collections.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $279.1 million in 1980) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($50.4 million in 1980).

Local tax collections of $3.8 billion in 1980 include general property taxes upon real estate, taxes upon personal property of telephone and telegraph companies, Realty Transfer Fees, and Insurance Taxes apportioned by the State for local collection. State responsibility for collections was 52.4%.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET) 1978-1980

TAX SOURCE	Collections for Fiscal Year						Percent Changes	
	1980	% of Total	1979	% of Total	1978	% of Total	1979-1980	1978-1979
Collected by Division:								
Alcoholic Beverage	$ 55,491,914	1.3%	$ 54,462,996	1.5%	$ 54,927,414	1.6%	+1.9%	−0.8%
Business Personal Property	70,893,758	1.7	78,676,962	2.1	81,176,155	2.4	−9.9	−3.1
Cigarette	171,245,450	4.1	169,813,474	4.6	170,088,418	5.0	+0.8	−0.2
Corporation Business[1]	627,207,517	15.1	538,506,682	14.5	497,850,787	14.6	+16.5	+8.2
CBT Banks	30,604,224	0.7	28,812,953	0.8	28,852,320	0.9	+6.2	−0.1
CBT Financial Businesses	1,509,384	<0.1	5,760,092	0.2	5,580,083	0.2	−73.8	+3.2
Corporation Income	214,112	<0.1	177,728	<0.1	71,570	<0.1	+20.5	....
Emergency Transportation[2]	34,464,614	0.8	35,201,112	1.0	20,847,708	0.6	−2.1	+68.8
Financial Business[3]	628,032	<0.1	121,360	<0.1	92,060	<0.1	....	+31.8
Gross Income[4]	968,821,205	23.3	838,498,071	22.6	748,903,268	21.9	+15.5	+12.0
Insurance Premiums[5]	90,936,373	2.2	85,473,443	2.3	76,403,881	2.2	+6.4	+11.9
Miscellaneous Revenue[6]	1,754,010	<0.1	2,494,901	<0.1	6,079,583	0.2	−29.7	−59.0
Motor Fuels	280,860,039	6.8	298,024,258	8.0	295,743,237	8.7	−5.8	+0.8
Public Utility Excise (State Use)	64,653,651	1.6	81,619,010[7]	2.2	55,315,333	1.6	−20.8	+47.6
Public Utility Excise (Mun. Use)[8]	161,538,500	3.9	....	....	....	....	....	....
Railroad Franchise	45,056	<0.1	27,497	<0.1	23,999	<0.1	+63.9	+14.6
Railroad Property	3,037,838	0.1	3,322,776	0.1	3,225,891	0.1	−8.6	+3.0
Sales and Use	1,179,877,566	28.4	1,098,017,244	29.6	1,003,034,342	29.4	+7.5	+9.5
Savings Institution	3,954,792	0.1	4,293,214	0.1	4,064,465	0.1	−7.9	+5.6
Spill Compensation	6,850,324	0.2	6,402,848	0.2	6,429,830	0.2	+7.0	−0.4
Transfer Inheritance & Estate	111,646,287	2.7	100,435,754	2.7	96,056,901	2.8	+11.2	+4.6
Total Collected by Division[9]	$3,866,365,001	93.0%	$3,430,269,462	92.6%	$3,154,892,253	92.3%	+12.7%	+8.7%

TABLE 2
STATE AND LOCAL TAX STRUCTURE
(millions of dollars)

Year	Taxes Collected by the Division[1]	Taxes Collected by the State Outside of the Division[2]	Taxes Apportioned by State for Local Collection	Taxes Adminis-tered by Counties	Taxes Adminis-tered by Munici-palities[3]	Total State and Local Taxes
1960	$ 277.6	$ 95.5	$ 75.5	$ 3.5	$ 834.6	$1,286.7
1961	292.8	99.6	80.7	3.7	899.7	1,376.5
1962	336.4	102.6	90.0	4.1	971.2	1,504.3
1963	367.2	110.1	95.4	4.4	1,035.6	1,612.7
1964	407.9	118.9	99.4	4.6	1,124.5	1,755.3
1965	426.7	120.2	105.5	5.1	1,201.1	1,858.6
1966	466.2	125.3	111.7	5.5	1,239.0	1,947.7
1967	706.8	127.1	119.5	5.9	1,410.9	2,370.2
1968	818.1	134.8	127.2	6.4	1,519.2[5]	2,605.7
1969	969.7	160.0	135.8	10.4	1,676.7	2,952.6
1970	1,147.3[4]	168.7	146.2	19.5	1,933.8	3,415.5
1971	1,303.2	173.2	159.1	21.3	2,176.6	3,833.4
1972	1,421.5	179.4	181.6	24.7	2,393.8	4,201.0
1973	1,696.5	201.5	201.2	27.4	2,536.2	4,662.8
1974	1,828.6	205.0	223.2	28.6	2,712.3	4,995.7
1975	1,902.2	201.8	268.9	29.5	2,971.1	5,373.5
1976	2,186.3	233.7	317.3	27.3	3,295.1	6,059.7
1977	2,945.7	256.6	363.9	19.2	3,205.3	6,787.7
1978	3,154.8	262.7	406.5	23.9	3,275.3	7,123.2
1979	3,403.3	273.5	440.4	28.0	3,441.6	7,613.3
1980	3,866.4[6]	293.9[7]	15.5	26.9	3,743.5	7,946.2

[1] Effective 1969, all collections are net of refunds.

[2] Does not include collections by the Lottery Commission since fiscal year 1971.

[3] Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections. Calendar year collections from 1960 through June 30, 1980 are cited below.

[4] Does not include Bank Stock Taxes paid to the State by counties effective 1970 thru December 31, 1976.

[5] Effective in 1968, business tangible personal property (other than telephone and telegraph) was eliminated from the local tax base in favor of replacement taxes collected by the State for distribution to local taxing districts.

[6] Includes public utilities taxes formerly apportioned for local collection.

[7] Does not include casino gambling.

ATLANTIC CITY LUXURY SALES TAX*

1960	$1,778,585
1961	1,742,352
1962	1,810,260
1963	1,842,467
1964	1,853,252
1965	2,005,564
1966	2,100,804
1967	2,066,634
1968	2,973,159
1969	3,319,758
1970	$3,714,150
1971	3,293,273
1972	3,149,009
1973	3,006,909
1975	2,842,119
1976	2,868,260
1977	2,888,631
1978	3,668,222
1979	4,571,840
1/1 thru 6/30/80	2,435,591

*Administration of this tax has been transferred to the Director, Division of Taxation, effective July 1, 1980 (P.L. 1980, c. 60).

CHAPTER II

PROCESSING AND ADMINISTRATION

Processing and Administration Activity utilizes approximately 35% of all Division personnel. The Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, and Local Property and Public Utility Tax.

MANAGEMENT SERVICES

Property Management

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center, six field offices located in Paramus, Newark, Somerville, Cherry Hill, Wall Township, and Vineland, as well as two warehouses in the City of Trenton. It is anticipated that additional space will be required to administer the Wage Reporting Act (c. 48, P.L. 1980).

Budget and Fiscal

Budget activities include planning, preparation, and execution of five separate budgets on an annual basis under the zero based budget concept. Individual budgets include; Processing/Administration; Special Procedures/Investigations; Audit Services; Gross Income Tax; and the Homestead Rebate Program.

Cost of operating the Division during fiscal 1980 approximated 0.86% of revenues collected.

Mail Room

Mail and Mail Insert operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1980, the Mail Room processed over 13.5 million pieces of outgoing mail and over 10 million pieces of incoming mail.

Printing and Supplies

All tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. All office supplies are ordered, received and distributed from a central stock room.

Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria. During 1980, 73,489 tax records were pulled and 65,687 were refiled.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for 2,000 employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1980, 184 persons completed training courses offered by the Department of Civil Service, 172 employees completed job-related evening college courses under a tuition refund plan and 86 attended special seminars and conferences.

SYSTEMS AND METHODS

Systems and Methods conducts "in-house" management studies on a continuing basis. It also acts as a liaison with the Bureau of Data Processing. Additional areas of responsibility include tax form revision and development. Principle activities during 1980 include:

Cash Receipts Accounting System—In association with Arthur Andersen & Company assisted in design and implementation of a mechanized deposit preparation and cash receipts accounting system.

Master Taxpayer File System—Extensive revisions to the various tax administration systems to facilitate interface with Cash Receipts Accounting System. Preliminary work has begun on a redesign of the Master Taxpayer File System.

Data Processing—Assisted in development and implementation of several new data processing programs including revisions of Penalty and Interest procedures for the Sales and Use Tax. Monitored 211 revisions of existing data processing programs.

Federal/State Exchange of Tax Information—An interface with the Federal Government relative to the implementation of safeguards and procedures for the exchange of individual and business tax information.

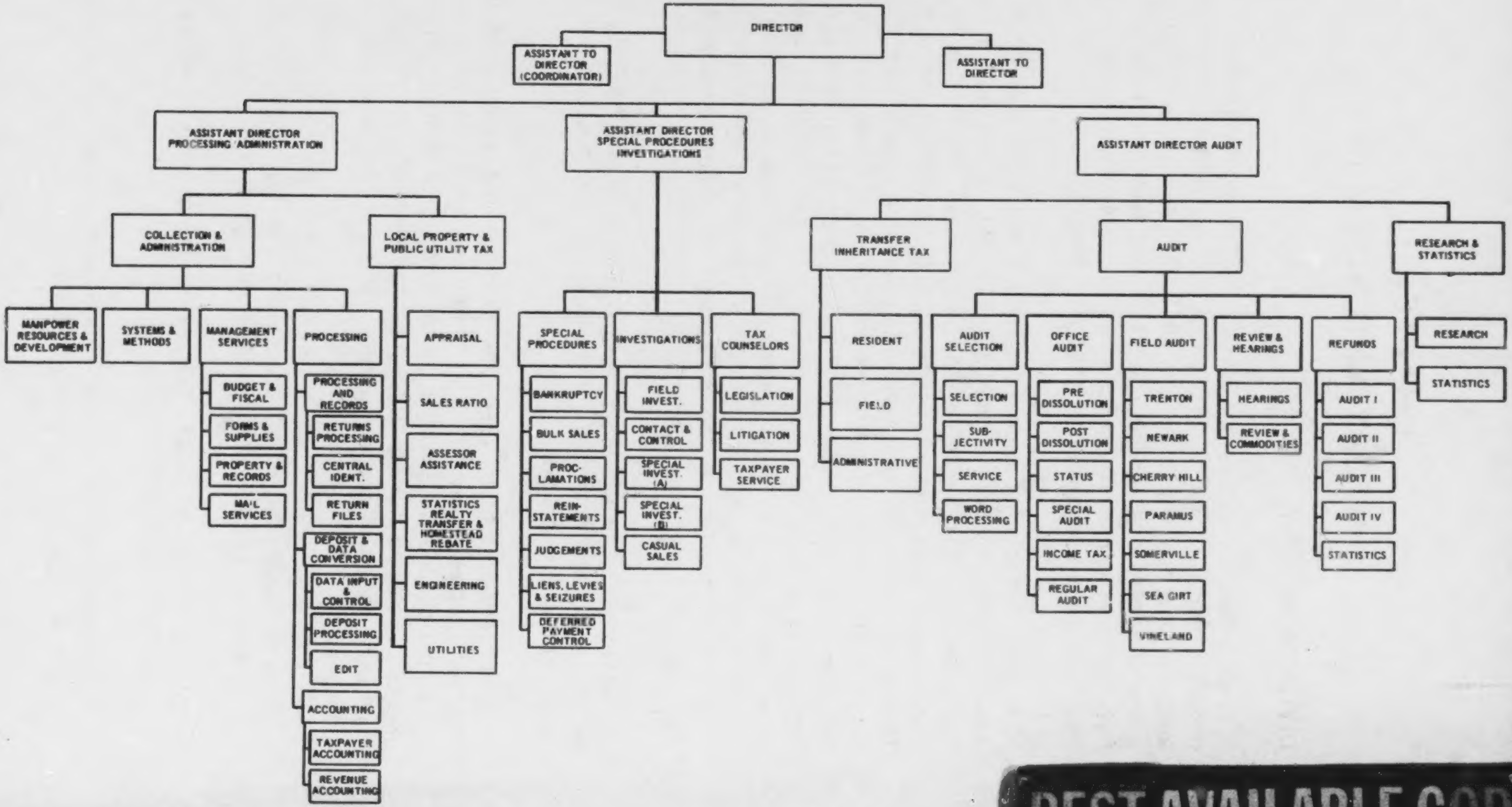
MAJOR STUDIES AND ACTIVITIES

Future equipment requirements and the potential use of various business machines were evaluated. Study continued in use of OCR (Optical Character Reading) equipment.

Other studies and activities include: development of an automated attendance monitoring system; enhancements to the Local Property "4 Line" system; procedures for processing Lifeline applications; revisions in procedures for mailing certain tax returns; modification of corporation tax posting procedures; expansion of incentive program for data processing operators; relocation of CRT's for inquiry purposes; revision and consolidation of SR-1A update program with Homestead Rebate data entry; revisions to the amended income tax return processing; acquisition of software programs to verify and update zip codes in various mailing files; development and implementation procedures for the handling of lost or stolen check reports; initiated preliminary investigation of the possibility of simplifying and consolidating applications filed by Senior Citizens.

CHART 1

ORGANIZATION CHART DIVISION OF TAXATION


DIRECTOR
ASSISTANT TO DIRECTOR (COORDINATOR)
ASSISTANT TO DIRECTOR
ASSISTANT DIRECTOR PROCESSING ADMINISTRATION
ASSISTANT DIRECTOR SPECIAL PROCEDURES INVESTIGATIONS
ASSISTANT DIRECTOR AUDIT
COLLECTION & ADMINISTRATION
LOCAL PROPERTY & PUBLIC UTILITY TAX
TRANSFER INHERITANCE TAX
AUDIT
RESEARCH & STATISTICS
MANPOWER RESOURCES & DEVELOPMENT
SYSTEMS & METHODS
MANAGEMENT SERVICES
BUDGET & FISCAL
FORMS & SUPPLIES
PROPERTY & RECORDS
MAIL SERVICES
PROCESSING
PROCESSING AND RECORDS
RETURNS PROCESSING
CENTRAL IDENT.
RETURN FILES
DEPOSIT & DATA CONVERSION
DATA INPUT & CONTROL
DEPOSIT PROCESSING
EDIT
ACCOUNTING
TAXPAYER ACCOUNTING
REVENUE ACCOUNTING
APPRAISAL
SALES RATIO
ASSESSOR ASSISTANCE
STATISTICS REALTY TRANSFER & HOMESTEAD REBATE
ENGINEERING
UTILITIES
SPECIAL PROCEDURES
BANKRUPTCY
BULK SALES
PROCLAMATIONS
REINSTATEMENTS
JUDGEMENTS
LIENS, LEVIES & SEIZURES
DEFERRED PAYMENT CONTROL
INVESTIGATIONS
FIELD INVEST.
CONTACT & CONTROL
SPECIAL INVEST. (A)
SPECIAL INVEST. (B)
CASUAL SALES
TAX COUNSELORS
LEGISLATION
LITIGATION
TAXPAYER SERVICE
RESIDENT
FIELD
ADMINISTRATIVE
AUDIT SELECTION
SELECTION
SUBJECTIVITY
SERVICE
WORD PROCESSING
OFFICE AUDIT
PRE DISSOLUTION
POST DISSOLUTION
STATUS
SPECIAL AUDIT
INCOME TAX
REGULAR AUDIT
FIELD AUDIT
TRENTON
NEWARK
CHERRY HILL
PARAMUS
SOMERVILLE
SEA GIRT
VINELAND
REVIEW & HEARINGS
HEARINGS
REVIEW & COMMODITIES
REFUNDS
AUDIT I
AUDIT II
AUDIT III
AUDIT IV
STATISTICS
RESEARCH
STATISTICS

BEST AVAILABLE COPY

Collected Outside Division:								
Boxing-Wrestling-T.V.	$ 270.728	<0.1%	$ 76.320	<0.1%	$ 74.726	<0.1%	....	+2.1%
Motor Fuels Use	7.404.067	0.2	6.533.216	0.2	4.516.582	0.1	+13.3%	+44.6
Motor Vehicle Fees	270.251.325	6.5	248.168.979	6.7	236.179.858	6.9	+8.9	+5.1
Outdoor Advertising	219.586	<0.1	216.973	<0.1	219.723	<0.1	+1.2	−1.3
Pari-Mutuel	15.725.286	0.3	18.515.507	0.5	21.679.524	0.6	−15.1	−14.6
Total Collected Outside Division[10]	$ 293.870.992	7.0%	$ 273.510.995	7.4%	$ 262.670.413	7.7%	+7.4%	+4.1%
Total Major State Tax Collections	$4.160.235.993	100.0%	$3.703.780.457	100.0%	$3.417.562.666	100.0%	+12.3%	+8.4%

[1] Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367.P.L. 1973). 1978-$229.408: 1979-$8.963; 1980-$19.489.

[2] Transporation tax reflects transferred amounts to Gross Income Tax (c. 66. P.L. 1976).

[3] Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Business.

[4] Excludes $1.422.570 which was dedicated to the Gubernatiorial General Election Fund.

[5] Includes collection representing reimbursement for Motor Vehicle Security Responsibility Law. Collections 1978-$3.336.692; 1979-$3.597.760; 1980-$3.880.158.

[6] Repealed tax audit receipts. 1979 and 1980 amounts include Capital Gains and Other Unearned Income. Retail Gross Receipts. Transporation Benefits and Unincorporated Business. 1978 amount does not include Capital Gains and Other Unearned Income but includes the others.

[7] Includes $22.424.633 collected for Anti-Recession Fiscal Assistance.

[8] Represents portion of "Certification of Assessment"—Public Utility Excise-Gross Receipts and Franchise. under P.L. 1980. Chapter 10. 11 & 12.

[9] Includes Public Utility Administrative Cost 1978-$127.087; 1980-$130.355. Excludes State Realty Transfer Fee Tax collected by county and remitted to the State—$17.494.039

[10] Excludes lottery earnings & casino gambling taxes.

Systems and Methods developed procedures for extended utilization of System 6 equipment especially in the area of file development and maintenance; developed revised procedures for processing income tax returns involving taxes paid to other jurisdiction; assisted in the development of a tax forms calendar, developed program requirements for the Municipal Purposes Tax Assistance Fund and developed procedures for administering a combined Atlantic City Luxury Tax/Sales Tax system.

On a continuing basis, employee suggestion awards are evaluated. During the year, 32 suggestions were evaluated.

PROCESSING

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, applications for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer's accounts.

Returns Processing Section

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division. It received over 8.4 million pieces of mail during 1980.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

	Mail Receipts	
Tax Source	*1980*	*1979*
Alcoholic Beverages	5,518	5,449
Business Personal Property	179,917	212,228
*Capital Gains and Unearned Income	509	1,018
Cigarette	33,634	34,610
**Corporation Business	263,429	256,561
Emergency Transportation	204,020	259,890
Gross Income:		
Employee—1040 Estimated	453,852	447,847
Employee—1040	3,129,412	3,006,744
Employer—Withholdings	1,156,316	1,389,828
Homestead Rebate Applications	1,523,267	1,529,975
Employer Reconciliations	139,887	145,244
Miscellaneous Mail	287,583	47,633
Motor Fuels	28,934	27,284
Sales and Use	1,075,225	1,153,663
*Transportation Benefits	—	881
Totals	8,481,503	8,578,855

*Tax has been eliminated by legislative action.

**Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institutions, and Bank Stock Taxes.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains three units:

1. *Data Capture Unit*—handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and others.

2. *Data Input and Output Control Unit*—control of source documents and input and output reports involves maintenance of control ledger, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

3. *Data Perfection Unit*—During fiscal 1980, this Unit completed 32,953

transactions involving batch balancing; 16,000 were directly related to the Gross Income Tax. The Unit also handled approximately 382,000 transactions of edit errors.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. *Changes*—Completed over 248,552 changes to the master file.
2. *New Registration Unit*—Coded and examined 51,900 applications and processed 26,000 "New Corporation Control Forms" and 29,000 "Changes to Corporations Identification."
3. *Correspondence*—Typed and mailed more than 176,000 pieces of correspondence and tax returns.
4. *Edit*—Prepared more than 175,000 corrections to Taxpayer's Identification and Cash Records, and processed over 69,000 noncomputer generated or defaced Gross Income Tax Returns.
5. *Data Input*—Entered over 494,000 changes and added over 67,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.

During fiscal 1980, 68,756 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	*Number Issued 1980*	*1979*
Cigarette Tax		
Distributors	119	122
Wholesaler	245	316
Over-the-Counter	18,092	18,092
Vending Machines	32,128	32,851
Miscellaneous	624	494
Motor Fuels Tax		
Gasoline Jobbers	27	27
Distributors	74	64
Special Licenses A & B	1,815	1,815
Retail Licenses	6,842	7,204
Wholesale Licenses	482	488
Transport Licenses	3,358	3,276
Alcoholic Beverage Transfers	4,900	4,800
Total	68,756	69,649

Revenue and Taxpayer Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. The checks are deposited in the designated bank accounts and transmittals of income are prepared for entry into the Department of Treasury revenue accounting system. During 1980, 3.7 million checks were deposited.

The Taxpayer Accounting Section is responsible for the billing of penalty and/or interest for late filing of returns and reports, and for underpayments of tax liabilities resulting from dishonored checks. Billings during the year totaled approximately 400,000. Collections by this unit were $17.1 million for fiscal 1980.

This section also monitors Cigarette Tax meters set at Trenton and six district offices, and designated field banks throughout the State.

The Division is in the process of developing a mechanized deposit preparation and cash receipts accounting system.

Returns Files Section

The Returns Files Section maintains a central file of all returns received. It added to the files approximately 6.7 million tax returns received during fiscal 1980. More than 520,000 requests for returns and files were completed.

CHAPTER III
LOCAL PROPERTY AND PUBLIC UTILITIES

INTRODUCTION

Local property taxes constitute almost 50% of New Jersey State and local taxes. During 1980 this tax produced 47.6% of all revenues. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of utility taxes, revenue sharing, personal property replacement, and in lieu payments for state owned properties; (7) service to other departments and individuals.

TABLE 3
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total in Millions*	*Percent Change*	*Year*	*Total in Millions*	*Percent Change*
1959	773.1	8.75%	1970	1,922.3	14.65%
1960	834.6	7.96	1971	2,176.6	13.23
1961	899.7	12.80	1972	2,393.8	9.98
1962	971.2	7.94	1973	2,536.3	5.96
1963	1,035.6	6.63	1974	2,712.3	6.94
1964	1,124.5	8.59	1975	2,971.1	9.55
1965	1,201.1	6.82	1976	3,295.1	10.91
1966	1,239.0	3.16	1977	3,205.2	−2.73
1967	1,410.9	13.88	1978	3,275.3	2.19
1968	1,519.2	7.68	1979	3,441.6	5.08
1969	1,676.7	10.37	1980	3,743.5	8.77

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1980, 559 local taxing districts undertook 1,287 such programs by professional revaluation firms. In 1980, 38 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1980, 39 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor. During fiscal 1980, the Division held two assessor certification examinations. A total of 139 candidates completed this examination in fiscal 1980.

Of the 1,296 persons who have been issued a tax assessor certificate since inception of the program, 494 are presently in office, 366 are no longer in office, 62 are on an assessor's staff, 284 have no connection with an assessor's office, 74 are deceased, 4 have had their tax assessor certificate removed, and 12 are out of state residents.

There are 839 assessor positions in New Jersey of which 718 are filled. 489 Tax Assessor Certificate holders fill 636 of the assessor positions, while 30 of the positions are held by non-certified persons and 52 of the positions are filled by assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 107 certified tax assessors serve more than one taxing district.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 80 taxing districts have developed completely revised tax maps and 280 have had existing maps judged current and usable.

Tax maps have never been approved in 20 taxing districts, including those that are not required to have a map, 246 districts have approved tax maps more than sixteen years old, and the remaining 301 have maps approved since 1960. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of county tax administrator.

EQUALIZATION AND TAX ABATEMENTS

Equalization Tables

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost of a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against aggregate assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1980 was 68.96%.

The table of Equalized Valuations promulgated October 1, 1980 showed that the aggregate assessed valuation of the real property in the State totaled $101.7 billion and the aggregate true value totaled $147.5 billion. Total equalized valuation increased from $130.8 billion in 1979 to $149.4 billion in 1980, an increase of $18.6 billion, or 14.2%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such use rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1980 there were 34,869 "line items" of qualified farm assessments comprising 1,226,675 acres or 25.5% of total State area. Although large in area, these farmland assessments represent .31% of the entire property tax base (See Table 4).

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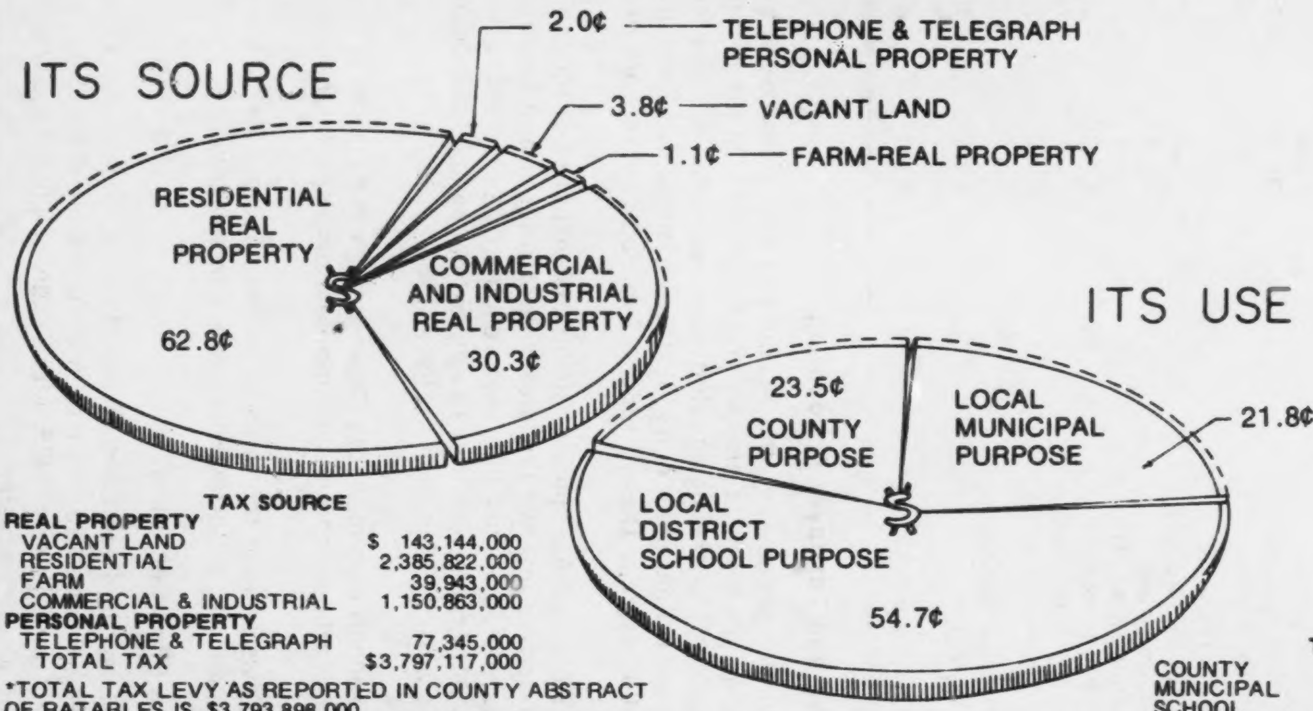
[1] Subclassification of business properties into commercial, industrial and apartments has been prepared for statistical purposes.

CHART 2



THE TAX DOLLAR

ALL MUNICIPALITIES-CALENDAR YEAR 1980-$3,743.5 MILLIONS

TAX SOURCE

REAL PROPERTY	
VACANT LAND	$ 143,144,000
RESIDENTIAL	2,385,822,000
FARM	39,943,000
COMMERCIAL & INDUSTRIAL	1,150,863,000
PERSONAL PROPERTY	
TELEPHONE & TELEGRAPH	77,345,000
TOTAL TAX	$3,797,117,000

*TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACT OF RATABLES IS $3,793,898,000

THE TOTAL OF $3,797,117,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT

TAX USE

COUNTY	$ 890,353,000
MUNICIPAL	829,856,000
SCHOOL	2,073,689,000
TOTAL TAX	3,793,898,000
TOTAL (NET) TAX	$3,743,502,000

TABLE 4
1980 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Percent Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed Value 3a	Farm Assessed Value 3b
Atlantic	1,243	$ 28,371,014	1,275	39,663.65	10.96%	$ 8,111,095	2,518	$ 36,482,109	77.76%	22.24%
Bergen	131	15,589,145	224	3,905.48	2.60	2,196,820	355	17,785,965	87.64	12.36
Burlington	1,742	76,643,090	3,454	163,316.47	31.14	33,933,919	5,196	110,577,009	69.31	30.69
Camden	451	17,648,364	851	15,146.42	10.65	8,337,848	1,302	25,986,212	67.91	32.09
Cape May	357	9,637,420	462	12,514.04	7.37	2,661,170	819	12,298,590	78.36	21.64
Cumberland	1,939	51,285,214	2,519	76,514.25	23.80	18,581,180	4,458	69,866,394	73.40	26.60
Essex	27	2,637,300	41	521.16	.64	324,700	68	2,962,000	89.04	10.96
Gloucester	1,925	67,605,200	3,138	85,510.38	40.66	34,626,200	5,063	102,231,400	66.12	33.88
Hudson	0	0	0	0	0	0	0	0	0	0
Hunterdon	2,733	196,471,398	4,274	161,612.42	57.78	33,925,568	7,007	230,396,966	85.20	14.80
Mercer	1,056	69,819,530	1,717	58,202.07	40.24	16,562,530	2,773	86,382,060	80.82	19.18
Middlesex	732	39,346,400	1,301	44,508.31	22.52	17,313,900	2,033	56,660,300	69.44	30.56
Monmouth	2,186	96,633,690	2,798	90,313.98	29.58	35,958,349	4,984	132,592,039	72.88	27.12
Morris	568	38,813,088	1,184	35,215.12	11.52	11,417,056	1,752	50,230,144	77.27	22.73
Ocean	428	20,873,220	423	11,963.20	2.92	2,783,350	857	23,656,570	88.23	11.77
Passaic	57	3,060,300	168	5,968.01	4.85	1,996,300	225	5,056,600	60.52	39.48
Salem	1,731	47,546,550	3,451	116,117.42	52.89	25,228,700	5,182	72,775,250	65.33	34.67
Somerset	927	85,397,775	1,712	69,798.98	35.75	16,694,791	2,639	102,092,566	83.64	16.36
Sussex	1,448	55,671,871	3,103	121,237.40	35.99	17,533,894	4,551	73,205,765	76.04	23.96
Union	18	1,386,100	40	446.23	.67	392,700	58	1,778,800	77.92	22.08
Warren	1,337	65,637,997	2,734	114,199.70	49.29	20,737,740	4,071	86,375,737	76.00	24.00
Totals	21,036	$990,074,666	34,869	1,226,674.69	25.50%	$309,317,810	55,905	$1,299,392,476	76.10%	23.90%

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4—3.56 et seq. and N.J.S.A. 13:1 D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $39,109,821.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D—4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from $81.2 million in 1978 to $78.7 million in 1979 to $70.9 million in 1980.

Exempt Property Lists

Legislative provision for payment of in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 6,400 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 11,641 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1980 assistance was given in 63 municipalities on 121 separate properties having an appraised value of $230,766,503. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, assistance is rendered to other state agencies in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing for Local Tax Rolls

As of 1980, 566 out of 567 taxing districts are using a data processing system developed by the State. These districts contain 2,295,678 "line items" of taxable property—99.8% of State total.

The Division is in the process of modifying the State Property Tax system. These modifications will improve program efficiency as well as introduce a variety of new programs that will be beneficial to both the County Boards of Taxation and the municipal assessors.

HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value, whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

More than 1.4 million rebate checks totaling $279.1 million were mailed to taxpayers on or before July 15, 1980. The average 1980 rebate was $193.32. Senior citizen homeowners (65 or older), disabled, or surviving spouses (55 or older), received an additional $50.

TAX ADMINISTERED

Public Utility Taxes

Adoption of a public utility excise tax for State use (C.41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise tax involved an additional computation and assessment of taxes paid directly to the State for State use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

Railroad Taxes

Local Property administers the Railroad Property Tax and Franchise Tax (pgs. 88 and 91) and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 6
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1980	1979	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes	$ 874,410,255.73	$ 813,681,121.37	+$ 60,729,134.36
County Library taxes	10,849,989.88	9,306,237.11	+1,543,752.77
County Local Health Service taxes	5,092,627.40	4,265,537.85	+827,089.55
Local Purpose taxes:			
District School taxes	2,073,689,560.54	1,911,739,993.52	+161,949,567.02
Other local taxes	829,855,955.62	754,001,244.25	+75,854,711.37
Total tax levy on which tax rate is computed	$3,793,898,389.17	*$3,492,936,977.24	*+$300,961,411.93

*County Vocational School budget included $57,156.86 for Warren County. However, money was allocated from local municipal surplus and is not included in the Total Tax Levy.

TABLE 7
SUMMARY OF LOCAL PROPERTY-NET VALUATIONS TAXABLE

County	1980	1979	Increase or Decrease
Atlantic	$ 3,344,935,457	$ 2,849,827,784	$ 495,107,673
Bergen	19,427,320,823	17,613,419,510	1,813,901,313
Burlington	4,598,552,923	4,032,751,935	565,800,988
Camden	5,161,471,427	5,019,171,189	142,300,238
Cape May	2,724,044,192	2,662,593,777	61,450,415
Cumberland	1,261,913,264	1,235,615,596	26,297,668
Essex	7,643,522,800	7,618,738,700	24,784,100
Gloucester	2,442,840,487	2,337,776,575	105,063,912
Hudson	3,589,358,309	3,613,850,265	−24,491,956
Hunterdon	1,942,891,919	1,558,176,055	384,715,864
Mercer	3,298,823,843	3,257,569,616	41,254,227
Middlesex	9,018,980,915	8,604,773,121	414,207,794
Monmouth	6,472,265,957	5,925,879,948	546,386,009
Morris	6,458,364,261	5,741,494,318	716,869,943
Ocean	6,114,817,006	5,815,758,108	299,058,898
Passaic	4,751,571,258	4,689,907,505	61,663,753
Salem	709,937,371	677,086,232	32,851,139
Somerset	3,744,948,904	3,323,712,139	421,236,765
Sussex	1,642,374,731	1,474,581,887	167,792,844
Union	7,807,136,740	7,728,550,315	78,586,425
Warren	1,330,320,395	1,193,760,318	136,560,077
Totals	$103,486,392,982	*$96,974,994,893	$6,511,398,089

*Column 6 on the State Abstract of Ratables overstated by $4 million due to a mathematical error in Warren County.

TABLE 8
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1980	1979	Increase or Decrease
Public school property	$ 4,545,210,811	$ 4,312,404,480	$ 232,806,331
Other school property	1,535,511,375	1,521,555,005	13,956,370
Public property	8,065,674,166	7,609,983,357	455,690,809
Church and charitable property	2,839,321,460	2,637,923,577	201,397,883
Cemeteries and graveyards	343,876,418	320,337,518	23,538,900
Other exemptions:			
Real	3,915,793,772	3,448,818,999	466,974,773
Totals	$21,245,388,002	$19,851,022,936	$1,394,365,066

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

TABLE 9
Local Property Taxes by Class of Property 1978-1980
(Amounts in Thousands of Dollars)

Class of Property	1978	1979	1980	Increase or Decrease 1980 Over 1978	% Change 1980 Over 1978
Residential					
Real Estate	$2,063,294	$2,180,094	$2,386,190	$322,896	15.65%
Less: Miscellaneous Exemptions	55	141	368	313	569.09
Total	$2,063,239	$2,179,953	$2,385,822	$322,583	15.63
Commercial and Industrial					
Real Estate	$1,034,199	$1,072,749	$1,152,417	$118,218	11.43
Less: Air and Water Pollution Equipment	2,464	770	1,554	—940	—37.69
Telephone and Telegraph Personal Property	73,078	74,103	77,345	4,267	5.84
Total	$1,104,783	$1,146,082	$1,228,208	$123,425	11.17
Farm					
Real Estate	$ 35,902	$ 37,060	$ 39,945	$ 4,043	11.26
Less: Certain Water Supply and Sewage Disposal Structures	4	1	2	—2	—50.00
Total	$ 35,898	$ 37,079	$ 39,943	$ 4,045	11.27
Vacant Land	$ 126,831	$ 133,825	$ 143,144	$ 16,313	12.86
Total (Net) Taxes	$3,330,751*	$3,496,939*	$3,797,117*	$466,366	14.00%

*Tax totals derived by applying Local tax rates rounded to the nearest cent. Total tax reported in County Abstract of Ratables.

TABLE 11

GENERAL PROPERTY TAXES

NET TAX BY CLASS OF PROPERTY—1980

This table shows in county and state totals general property taxes for 1980 by principal class of property and net residential taxes as a percentage of total (net) tax.

Taxes are derived by applying general property tax rates to assessed values. The total ($3,797,117,337) differs from amounts shown in County Abstracts of Ratables ($3,793,898,389) due to rounding of tax rates.

Residential

Net taxes upon residential properties housing not more than four families after allowing exemptions for disabled veterans and fallout shelters and deductions granted senior citizens and veterans. Veterans deductions may be taken against any property the veteran owns. Full charge to residential may result in some error.

Commercial

Taxes upon commercial property. These are the "main street" type of properties.

Industrial

Net taxes upon industrial properties after allowing exemptions for pollution equipment.

Apartments

Taxes upon residential properties housing more than four families.

Farms

Taxes upon properties qualified for special assessment under Farmland Assessment Act as well as other farm properties not so qualified.

Vacant Land

Taxes upon all lands classified as vacant.

Personal Property

Taxes upon the personal property of telephone and telegraph companies.

TABLE 5
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

		Franchise Tax		Gross Receipts Tax	
Number of Companies	Classification	Gross Receipts Taxable	Taxes	Gross Receipts	Taxes
3	Electric	$ 575,245,565	$ 27,749,434	$ 898,731,397	$ 64,840,955
3	Gas	320,747,791	15,951,207	338,774,797	25,306,830
2	Electric & Gas	1,975,797,267	98,651,946	2,410,478,090	179,907,315
91	Water	129,083,073	6,251,191	135,625,044	10,325,064
23	Sewer	4,134,735	200,930	5,284,991	391,940
9	Telephone & Telegraph	637,441,190	32,150,735	....	....
131		$3,642,449,621	$180,955,443	$3,788,894,319	$280,772,104
1	Municipal Electric	3,549,767	161,362	4,547,868	310,270
132	Net Tax Apportioned[1]	$3,645,999,388	$181,116,805	$3,793,442,187	$281,082,374
	Administrative Cost		51,341		79,014
	Totals		$181,168,146		$281,161,388

[1] Includes adjustments for credits and advance payments under c. 35 & c. 36, P.L. 1979

TABLE 10
PERCENTAGE LEVELS OF TAXABLE VALUE OF REAL PROPERTY ESTABLISHED BY COUNTY BOARDS OF TAXATION
(Section 3, Chapter 51, Laws of 1960, as amended)
FOR THE TAX YEAR

County	1967	1968	1969	1970	1971	1972	1973	1974-1981
Atlantic	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Bergen	100%	100%	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	100%	100%	100%	100%
Cape May	100%	100%	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	100%	100%	100%	100%
Essex	100%	100%	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	100%	100%	100%	100%
Hudson	100%	100%	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%	[1]100%	[1]100%
Monmouth	100%	100%	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Ocean	100%	100%	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	100%	100%	100%	100%
Somerset	*50%	*50%	*50%	*50%	50%	50%	50%	100%
Sussex	100%	100%	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Warren	100%	100%	100%	100%	100%	100%	100%	100%

*The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

[1] Percentage Levels of Taxable Value of Real Property established at 100% for all counties in 1974.

CHAPTER IV
AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

Field Audit Assessments

Additional taxes assessed as a result of field audits amounted to $28.3 million during fiscal 1980.

Additional audit responsibilities with respect to Gross Income Tax required the expenditure of additional time on each audit.

Year	1979	1980
Assessment Amount	$30,563,945	$28,315,352
Number of Auditors	133	130
Average Assessment per Auditor	$ 229,804	$ 217,810

During 1980 the total assessment amount decreased slightly due to a decrease in the number of auditors from 133 to 130, at one point this number reached a low of 124.

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in $24.5 million additional taxes assessed during fiscal 1980, representing an average assessment of $318,478 per auditor.

Overall results of the office audit activity appear as follows:

	1979		*1980*	
Group	*Assessment Amounts*	*No. of Auditors*	*Assessment Amounts*	*No. of Auditors*
Pre and Post Dissolution	$ 2,230,886	21	$ 2,027,439	18
Status	2,328,720	11	2,145,630	10
Regular	8,193,076	28	12,727,339	31
Special Audit	4,330,428	11	6,569,022	9
Income Audit	886,717	10	1,053,367	9
Totals	$17,959,827	81	$24,522,797	77

Hearings and Conferences

During fiscal 1980, 760 hearings were held involving assessments of $27.3 million, an average of $35,000 per case. In these cases, collections of $14.3 million were effected and downward revisions in liability of $13.0 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit. During fiscal 1980, this unit processed 3,189 field audit files and levied 4,382 deficiency assessments totaling $33.9 million in taxes, penalties and interest.

Refund Claims

Approximately 2.6 million claims for refunds involving $224.2 million were processed during the year. Of this amount $208.8 million was refunded. In addition nearly $392,363 was collected as a result of refund audits.

Gross income tax accounted for 2.4 million refund claims and refunds totaling $156.6 million.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. Another responsibility is the administration of the Corporation Income Tax. During fiscal 1980, audit selection activity produced $3.3 million in tax revenues from the following sources:

Source	*1979*	*1980*
New Taxpayers	$1,387,922	$ 576,682
Newly Authorized Corporations	810,759	1,098,089
Voluntary Filings	1,375,256	1,419,261
Sub Total	$3,573,937	$3,094,032
Corporation Income Tax	184,507	214,638
Total	$3,758,444	$3,308,670

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments. During 1980 it assigned 7,488 audits to Field and Office Audit teams. Of the 7,488 assignments, 5,087 were completed resulting in assessments of additional tax due, a selection assessment effectiveness of 68 percent.

Audit Service

Audit Service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information. During fiscal 1980, it handled 14,524 files, posted 2,388 assessments and processed 2,639 checks.

Word Processing

Word Processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal year 1980, this operation processed over 379,000 items.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis, this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or crash programs.

Data Gathering

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

A number of publications are now available to provide new insight into the financial characteristics of New Jersey taxpayers and the New Jersey economy. The following have been published and the Division plans to continue them on an annually recurring basis.

Average Assessment/Sales Ratios By Taxing District-By Property Class

Coefficients of Deviation-Measures of Property Assessment Uniformity By Taxing District

Average Real Estate Tax Bill By Taxing District-By Property Class

Owner Occupied Housing Statistics From Homestead Rebate and Income Tax Data Match

Statistics of Income-Full Year Resident Returns

Revenue Estimating

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and extending to 21 months thereafter. Periodic conferences are held with the Division of Budget and Accounting on the matter of developing realistic revenue expectations. This involves constant review and updating of forecasts to reflect timely change and adjustment. New data indicated in publications listed above have facilitated this estimating process.

Uncertainties associated with the "energy crisis" and various forecasts of economic decline have placed a heavy premium upon close surveillance of changing conditions during the past revenue estimating year.

Local Property Tax

Legislative provision for state payments to local governments in lieu of taxes on state owned properties called for a close review of the definition, value, and reporting of tax exempt properties in general and state owned properties in particular. Close cooperation is maintained between the Research Section and Local Property and Public Utility Section.

TRANSFER INHERITANCE TAX

In prior years, inheritance taxes were exclusively determined by examiners and billed to representatives of the estate. In 1979, a program was instituted providing for the use of form L-5 together with form L-2 or L-3 where the gross estate is $200,000 or less for any class of beneficiary. The use of the form permitted the taxpayers to compute the tax and submit a certified check in full payment of the tax and interest, if any, and to immediately receive the necessary waivers. The estate so processed would be subject to selective audit within six months of the date of receipt of the form. In a substantial number of these estates, the report and tax were accepted as filed and there was no necessity for multiple handlings. Taxpayers who took advantage of this program effectuated the processing of almost 7,900 estates which would ordinarily have been handled in the usual manner.

During the year, 42,743 estates were carded and 100,083 pieces of mail were processed.

On September 1, 1978, "The Wills and Probate Reform Act of 1978" became effective, which had an effect on the descent and distribution of estates under the intestate law and the general provisions of probating wills and certain rights and remedies affecting the beneficiaries of wills.

CHAPTER V
SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

Section	1979	1980
Judgment	$ 9,260,104	$ 8,765,862
Liens, Levies & Seizures	4,167,413	3,902,820
Bulk Sale	1,711,017	3,072,966
Reinstatement	1,813,941	1,373,550
Deferred Payment Control	5,133,815	7,639,914
Bankruptcy	853,179	1,437,225
Proclamation	389,309	496,961
Condemnations & Foreclosures	7,647	8,216
Totals	$23,336,425	$26,699,514

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts concerning Straight Bankruptcies, Plans of Arrangement, Reorganizations, Wage Earner Plans, Assignments for the Benefit of Creditors, Receiverships and other insolvency matters.

The Bankruptcy Section received 5,620 notices of insolvency resulting in 593 Proofs of Claim. The difference between the number of notices received and number of Proofs of Claim represented those notices indicating that the business had no assets.

The assessed value of claims amounted to $6,044,832. Collections totaled $1,437,225.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 1,892 Bulk Sale notices resulting in collections of $3,072,966.

Condemnations and Foreclosures

When tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected. During the year, 105 requests were processed resulting in collections of $8,216.

Deferred Payment Control

Deferred Payment Control monitors installment payments received by the Special Procedures Branch under contractual deferred payment plans. A program of computer generated default listing was implemented during the period to identify accounts in arrears more efficiently. This section realized revenue of $7,639,914 from 1,041 accounts during fiscal 1980.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court. During fiscal year 1980, the Judgment Section processed 6,096 cases and collected $8,765,862. It also filed 5,778 judgments in the amount of $38,329,797 with the Superior Court.

Liens, Levies, and Seizures

During 1980, approximately 2,000 cases were investigated and 2,864 Warrants of Execution were filed. An additional 57 Warrants were executed by county sheriffs. The assets of 69 various businesses were seized in order to effect taxpayer compliance. Five auction sales of seized assets were conducted. Collections totaled $3,902,820.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations. Special notices and warnings are issued and every effort made to collect delinquent taxes before revocation occurs.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid. During 1980, the Reinstatement Section processed 1,349 cases for reinstatement of corporate charters. Total assessments for the year were $1,951,971. Collections totaled $1,373,550.

Alcoholic Beverage Control Hearings

The Alcoholic Beverage Law provides for the suspension or revocation of an alcoholic beverage license for the non-payment of any tax due the State.

During the year a new procedure for filing complaints was introduced. In order to expedite the scheduling of hearings, complaints are now being filed with the local municipal issuing authority rather than with the State Divsion of Alcoholic Beverage Control. It is anticipated that this approach will accelerate the hearing of the complaints filed on behalf of the Division of Taxation.

TABLE—CONTINUED
GENERAL PROPERTY TAXES
NEW TAX BY CLASS OF PROPERTY—1980

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Percent Residential
Atlantic	$ 52,137,093	$ 30,503,088	$ 1,215,906	$ 4,430,933	$ 1,179,082	$ 12,267,449	$ 1,999,583	$ 103,733,134	50.26%
Bergen	378,005,433	68,957,247	42,932,754	31,470,661	454,054	11,329,235	6,289,781	539,439,165	70.07
Burlington	94,804,987	16,918,390	7,525,935	5,092,100	3,030,387	6,834,610	2,246,250	136,452,659	69.48
Camden	132,155,049	36,600,458	10,687,033	11,368,034	797,832	6,731,111	5,549,296	203,888,813	64.82
Cape May	40,775,082	10,469,300	319,967	3,697,958	308,573	3,495,472	705,267	59,771,619	68.22
Cumberland	27,104,832	6,497,104	3,472,459	1.495,692	2,218,935	2,377,670	1,179,260	44,345,952	61.12
Essex	26,852,085	83,404,187	37,283,910	41,775,235	111,055	8,065,337	16,551,769	455,343,578	58.97
Gloucester	45,689,825	12,534,181	7,044,812	2,733,327	3,042,091	4,170,339	1,315,069	76,529,644	59.70
Hudson	95,578,633	43,437,795	57,333,316	29,492,502	....	9,492,039	6,309,273	241,643,558	39.55
Hunterdon	31,319,739	5,680,497	2,200,834	669,062	5,848,653	2,528,631	1,122,403	49,369,819	63.44
Mercer	95,925,161	31,127,563	10,241,916	8,148,348	3,079,201	3,568,986	4,464,699	156,555,874	61.27
Middlesex	180,086,534	34,905,984	63,083,817	18,572,017	1,817,188	12,362,923	5,856,197	316,684,660	56.87
Monmouth	181,930,371	36,721,599	8,175,638	13,733,344	5,031,762	9,016,799	4,120,017	258,729,530	70.32
Morris	171,873,165	35,753,767	19,881,761	11,051,919	2,045,748	12,687,273	4,522,189	257,815,822	66.67
Ocean	125,594,362	19,000,305	2,016,609	7,048,448	757,711	14,655,222	2,462,162	171,534,819	73.22
Passaic	122,288,592	31,862,456	20,012,751	10,390,877	229,128	7,440,360	3,653,169	195,877,333	62.43
Salem	12,748,471	2,433,287	3,661,236	536,709	2,122,914	836,898	712,519	23,052,034	55.30
Somerset	85,983,360	18,775,962	12,692,991	3,709,616	2,703,614	4,569,488	2,092,418	130,527,449	65.87
Sussex	46,130,574	6,167,262	1,389,651	813,604	2,838,823	4,902,840	1,209,629	63,452,183	72.70
Union	175,690,221	34,950,346	42,938,772	14,651,973	73,665	3,989,622	4,300,505	276,595,104	63.52
Warren	21,849,195	4,017,919	3,660,563	1,488,764	2,252,889	1,821,458	683,800	35,774,588	61.07
State Total	$2,385,822,764	$570,718,697	$357,772,631	$222,371,123	$39,943,105	$143,143,762	$77,345,255	$3,797,117,337	62.83%
Percent of Total	62.83%	15.03%	9.42%	5.86%	1.05%	3.77%	2.04%	....	....

TABLE 12
LOCAL TAX STATISTICS[1]

Year	Valuation of land and improvements	Valuation personal property	Second-class railroad property	Net Valuation taxable including second-class railroad property	Average rate per $100 of Valuation	County tax
1965	$ 25,638,353,707[2]	$1,587,319,306	$145,337,256	$ 27,371,010,269	$4.508	$213,016,348.98
1966	26,765,368,437[2]	1,556,544,450	107,034,390	28,428,947,277	4.76	235,232,202.84
1967	28,154,060,515[2]	1,597,733,878	....	29,751,794,393	4.856	261,030,134.44
1968	29,981,896,455[3]	610,471,259	....	30,592,367,714	5.076	304,769,147.73
1969	31,964,938,621[4]	652,103,700	....	32,617,042,321	5.244	332,532,189.92
1970	35,747,131,383[4]	720,543,375	....	36,467,674,758	5.396	365,347,436.64
1971	41,235,025,378[4]	834,700,150	....	42,069,725,528	5.282	430,328,035.48
1972	50,427,730,707[4]	1,024,609,549	....	51,446,431,110	4.746	472,788,994.59
1973	58,727,225,463	1,163,529,432	....	59,885,223,994	4.316	499,788,220.24
1974	65,589,254,167	1,259,585,590	....	66,821,552,181	4.133	546,534,809.45
1975	71,604,254,492	1,345,713,571	....	72,940,756,787	4.142	615,011,141.02
1976	76,977,351,719	1,484,239,768	....	78,444,350,671	4.265	692,199,667.12
1977	81,947,717,136	1,601,960,109	....	83,529,378,044	3.899	731,632,875.82
1978	88,096,325,059	1,671,179,967	....	89,724,637,362	3.709	764,925,168.37
1979	95,245,570,423	1,748,360,456	....	96,974,994,893	3.602	813,681,121.37
1980	101,750,296,002	1,782,952,076	....	103,486,392,982	3.666	874,410,255.73

Year	County library tax	Local health service taxes	District school tax	Local municipal purpose tax	Deductions Allowed Veterans and Senior Citizens	Total property tax	Total bank stock tax
1965	$1,783,018.99	....	$637,984,133.26	$348,342,805.03	$32,688,649.19	$1,233,814,955.45	$5,134,073.60
1966	2,012,596.16	....	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	2,235,225.67	....	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	2,620,013.57	....	839,145,342.96	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	2,879,040.55	....	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50
1970	3,331,620.89	....	1,111,248,145.31	453,837,827.61	33,853,040.00	1,967,618,070.45	15,652,640.28
1971	4,882,879.29	....	1,288,150,617.97	465,713,295.62	33,961,319.00	2,222,256,147.36	17,197,245.12
1972	4,420,736.67	....	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973	5,055,372.25	....	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974	5,667,659.33	....	1,589,947,109.04	583,719,724.46	35,686,746.00	2,761,556,046.28	22,638,473.44
1975	6,454,176.64	....	1,692,772,039.56	670,606,612.40	36,205,890.50	3,021,049,860.12	24,450,606.40
1976	7,373,042.99	....	1,225,927,728.23	783,479,525.72	36,566,753.50	3,345,546,717.76	....
1977	7,956,286.43	....	1,782,383,844.04[5]	735,100,661.42	51,884,214.00	3,257,073,667.71	....
1978	8,640,129.13	$4,664,181.00	1,804,578,745.85	744,766,122.42	....	3,327,574,346.77	....
1979	9,306,237.11	4,265,537.85	1,911,739,993.52[6]	754,001,244.25	....	3,492,936,977.24[6]	....
1980	10,849,989.88	5,092,627.80	2,073,689,560.54	829,855,955.62	....	3,793,898,389.77	....

[1] For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.

[3] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.

[4] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

[5] Exclusive of Total Adjustment of Deferred Reduction (c. 113, L. 1976).

[6] Warren County Blairstown Twp. included $57,156.86 which had been allocated from municipal surplus in the district school purpose taxes. This amount was not included in the county total on which tax rate is computed.

The program administered by the Reinstatements Section produced revenue totaling $250,275.

INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

Field Groups

Investigators are assigned to seven branch offices located throughout the State. In 1980 they completed 28,389 investigations resulting in total collections of $6.7 million. Also 30,849 field man-hours were devoted to providing taxpayer information and assistance.

Special Investigations Unit "A"

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

During fiscal 1980, this unit was involved in the arrest of 44 persons and the handling of 268 court cases. Awarded to the state were: 4,329.9 cartons of cigarettes, 4 conveyances and monies in the amount of $3,784. Prosecutions resulted in $17,710 in fines.

Special Investigations Unit "B"

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

All reports are checked for accuracy of computations, questionable purchases, sales of export, taxable sales, and verification of tax-free sales of gasoline to determine proper licensing and accountability.

During fiscal 1980, Unit "B" collected $4.8 million. It also assessed $11.3 million, subject to further investigation and audit.

Contact & Control

During fiscal 1980, the Contact & Control Section completed 160,559 assignments—96,788 by telephone or letter and 63,771 by research. This is an increase of 51,864 completions over the previous year and revenue from this work totaled $1.1 million. The number of completed branch office assignments totaled 28,389 amounting to collections of $6.7 million. Also $8.7 million was received from taxpayer service operations in the branch offices.

Motor Vehicle Casual Sales

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another. During fiscal 1980, 61,815 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats and 1,725 field assignments were initiated resulting in total collections of $479,120.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

Taxpayer Information Section

New Jersey's taxpayer assistance program includes a 40 agent information line, walk-in facilities, a hotline, speaking engagements, business seminars and form distribution. State Tax News contains recent tax legislation, changes in Division policy, and general tax information distributed to over 10,000 professional business people throughout the nation. Tax Times, an internal newsletter, highlights employees' personal and occupational achievements as well as activities within the Division.

During the 1980 fiscal year, the information line received 532,246 calls, an increase of approximately 65,000 calls over the 1979 fiscal period. Much of this increased volume is attributed to a re-alignment of Division telephone procedures which has added the handling of inquiries about income tax refunds, adjustments notice and the Homestead Rebate to Taxpayer's Services' responsibilities. Training programs for new and experienced personnel have also been expanded to handle the increased variety of calls.

Emphasis has been directed toward the publication of pamphlets and bulletins which provide in depth information about New Jersey tax laws as they apply to various segments of the population. In addition, data is being collected to establish a network of communication among State taxpayer service functions nationwide.

CHAPTER VI
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Law: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1972 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.

(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

TABLE 14
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1978-1980

Classification	*1978*	*1979*	*1980*
Beer	$ 4,987,511	$ 5,061,650	$ 5,223,231
Liquor	44,444,309	43,611,806	44,101,391
Still Wines	4,985,535	5,281,665	5,650,838
Vermouth	181,940	174,152	168,508
Sparkling Wines	305,155	306,093	319,773
Total	$54,904,450	$54,435,366	$55,463,741
(Add) Penalties, Interests, Judgments and Fees	23,040	27,640	28,178
Gross Collections	$54,927,490	$54,463,006	$55,491,920
(Less) Refunds	76	10	5
Net Collections	$54,927,414	$54,462,996	$55,491,915

Classification	*1978*	*1979*	*1980*
Beer	149,625,337	151,849,518	156,697,093
Liquor	15,881,208	15,575,645	15,750,497
Still Wines	16,618,451	17,605,549	18,836,127
Vermouth	606,469	580,507	561,694
Sparkling Wines	1,017,184	1,020,311	1,065,909
Total Gallonage	183,748,649	186,631,530	192,911,320

RATE OF TAX

Taxes are paid by gallonage according to the following schedule of rates:

Type of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquors	$2.80
Still Wines, Vermouth and Sparkling Wines	$ .30

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$43,513,112	1976	$55,355,481
1972	45,371,873	1977	53,825,439
1973	49,914,093	1978	54,927,414
1974	56,780,718	1979	54,462,996
1975	54,663,260	1980	55,491,914

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

CITATION: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—*et seq.*

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977). See page 22.

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11 A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$50,843,809	1976	$77,979,545
1972	53,449,340	1977	80,491,075
1973	57,777,890	1978	81,176,155
1974	64,273,821	1979	78,676,962
1975	70,522,348	1980	70,893,758

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at 19¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968).

Tax rate and discounts provided to distributors have changed as follows:

Effective Date	*Tax Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes).

A distributor is allowed a 1.46% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 15
CIGARETTE TAX RATES: COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	19¢ (plus special Tax—5¢ in Atlantic City)	Exempt
Connecticut	21¢	Exempt
Maryland	10¢	Taxable (4%)
New York	15¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	15¢	Exempt
Pennsylvania	18¢	Exempt
Massachusetts	21¢	Exempt
North Carolina	2¢	Taxable
Virginia	2.5¢	Taxable
Kentucky	3¢	Taxable
Florida	21¢	Taxable

LICENSE FEES—FISCAL YEAR 1980

Type	*Fee*	*Number*	*Amount*
Distributor	$350	119	$41,650
Wholesale Dealer	250	295	73,750
Retail Dealer	5	18,092	90,460
Vending Machine	5	32,128	160,640
Carrier	5	122	610
Manufacturer	10	12	120
Manufacturer's Representative	5	299	1,495
Miscellaneous License Revenue	—	191	213
		51,258	$368,938

TABLE 13
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03 1/3 bbl.	$2.80 gal.	30¢ gal.	6.5%[3]
Connecticut	$2.50 bbl.	$2.50 gal.	25¢ to 62-1/2¢ gal.	7%
New York	4-4/9¢ gal. or $1.38 bbl.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$2.40 bbl.	$2.95 gal.	40¢ to 80¢ gal.	—
Maryland	9¢ gal. or $2.79 bbl.	$1.50 gal.	40¢ gal.	4%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	4%
Pennsylvania	$2.48 bbl.	18% of net price[1]	.005¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed and collected by the wholesalers from the retail licensee (Effective August 1, 1980, C.62, P.L. 1980).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$123,500,919	1976	$168,002,310
1972	134,274,794	1977	168,841,346
1973	165,047,270	1978	170,088,418
1974	167,754,410	1979	169,813,474
1975	167,006,658	1980	171,245,450

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 16
NEW JERSEY COMPARATIVE SALES PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*New Jersey Percent Change*	*National Percent Change*
1964	8¢	877,644,350	−0.5%	−1.3%
1965	8¢	922,266,560	+5.1	+4.0
1966	8¢-11¢[1]	981,879,870	+6.5	−0.4
1967	11¢	904,036,250	−7.9	+2.4
1968	11¢-14¢[2]	911,502,160	+0.8	−1.3
1969	14¢	859,892,900	−5.7	−0.1
1970	14¢	862,912,130	+0.4	+1.3
1971	14¢	899,886,850	+4.3	+4.0
1972	14¢-19¢[3]	937,198,000	+4.2	+3.6
1973	19¢	885,635,370	−5.5	+2.3
1974	19¢	893,284,070	+0.9	+3.7
1975	19¢	896,135,520	+0.3	+1.5
1976	19¢	894,228,160	−0.2	+1.3
1977	19¢	900,981,620	+0.2	−1.2
1978	19¢	908,118,690	+0.8	+1.6
1979	19¢	907,312,500	−0.1	−1.6
1980	19¢	911,221,960	+0.4	+0.7

*Tax Rate 1963 (8¢—Total 881,218,620)

[1] Rate effective June 16, 1966—11¢

[2] Rate effective June 4, 1968—14¢

[3] Rate effective May 16, 1972—19¢

CORPORATION TAX
(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq*. (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

(1) Holding a general certificate of authority issued by the Secretary of State;

(2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

(3) Doing business in New Jersey;

(4) Employing or owning capital or employing or owning property in New Jersey;

(5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an asset factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the net work tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

Chapter 162, Laws of 1959 reduced the net income tax base from 15% to 4% of adjusted net income for companies entitled and electing to file as regulated investment companies.

Chapter 190, Laws of 1959 provided a short tax table for companies electing to be taxed on their total assets only and having less than $150,000 of total assets.

Chapter 134, Laws of 1966 revised the Corporation Tax as follows:

(1) increased the net income tax rate from 1-3/4% to 3-1/4% effective January 1, 1967;

(2) for domestic corporations, eliminated the allocation to New Jersey of 40% of intangible assets having a business situs outside the state;[1]

(3) added an alternative minimum net worth tax based on the number of authorized shares of domestic corporations;

(4) changed the allocation of sales receipts to destination bases for purposes of computing the business allocation factor (receipts being allocable to New Jersey only if shipment is made to a customer in New Jersey);

(5) changed the due date of returns and payments to the fifteenth day of the fourth month following the close of the taxpayer's accounting period.

Chapters 112 and 250, P.L. 1968 introduced several changes, the most significant of which are indicated below:

(1) increased net income tax rate from 3-1/4% to 4-1/4%, effective January 1, 1968;

(2) provided for reporting of book value of a parent corporation for investments in capital stock of subsidiaries;

(3) excluded dividends received from subsidiaries from the net income tax base of the parent corporation;

(4) eliminated the assets allocation factor;

(5) eliminated intangible personal property when computing the minimum tax based on assets located in New Jersey;

(6) provided for prepayment of the tax.

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[1] In 1945 the percentage of intangible assets having a business situs outside of New Jersey allocable to New Jersey for tax purposes was 100% (C. 162, P.L. 1945). In the same year the percentage was reduced to 50% (C. 459, P.L. 1945). It was further reduced to 40% in 1955 (C. 88, P.L. 1954).

Chapter 93, P.L. 1970 added another alternative minimum net worth tax for domestic corporations only: 11/100 of a mill per dollar of total assets. It also provided for a deduction for subsidiaries which are taxed in New Jersey under laws other than the Corporation Business Tax Act.

Chapter 25, P.L. 1972 increased the net income tax rate from 4-1/4% to 5-1/2% effective January 1, 1972.

Chapter 21, P.L. 1975 increased the prepayment from 50% to 60% effective February 28, 1975.

Chapter 162, P.L. 1975 increased net income tax rate from 5-1/2% to 7-1/2% effective January 1, 1975.

Chapter 170, P.L. 1975 repealed the exemption for banking corporations (including national banks) for the 1976 privilege year and thereafter.

Chapter 171, P.L. 1975 made corporations doing a financial business subject to a tax for accounting periods ending after December 31, 1974.

Chapter 280, P.L. 1979 increased net income tax rate from 7-1/2% to 9% effective January 1, 1980.

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporations Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities Subject to Gross Receipts Tax and Insurance Companies Subject to premium tax.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax applies to the net worth portion of the Corporation Business Tax.

Minimum Tax: The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company a real estate investment trust or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see pg. 61).

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) or (C) below:

(A) 5/10 of a mill per dollar on the first $100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and 2/10 of a mill per dollar on all such assets in excess of $100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970

(a) a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, $25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, $55; and where the authorized capital stock exceeds 10,000 shares, $55 for the first 10,000 shares and $27.50 for each additional 10,000 shares or part thereof. The total tax on this basis may not exceed $100,000;

or (b) 11/100 of a mill per dollar of the total assets of the corporation;

or (c) $100,000.

(C) In the case of a Domestic Corporation, $25; and in the case of a Foreign Corporation, $50.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $15,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

TAX PREPAYMENT

In addition to the tax due, for accounting periods ending March 31, 1968, and thereafter, a prepayment of tax for the following year must also be made; such payment is due and is a part of the current year's tax. Credit against the current year's tax liability for such prepayments is allowed.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Sock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

"Investment company" means any corporation whose business during the period covered by its report consisted, to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights, and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its return.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated investment company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base and must make a prepayment; there is a minimum tax of $250.00 for combined net worth and net income obligation.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973 approved in 1974 eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS

Fiscal Year	*General Business Corporations*	*Banking Corporations*	*Financial Corporations*
1976	$399,036,603	$40,014,009	$8,986,572
1977	462,368,237	24,416,070	3,234,421
1978	497,850,787	28,852,320	5,580,083
1979	538,506,682	28,812,953	5,760,092
1980	627,207,517	30,604,224	1,509,384

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

TABLE 17
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business Tax	2 mills per $1	tax on allocated net worth (or other alternative tax bases).
	plus 9%	tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10%	(a) franchise tax based on net income
	or	
	1 78/100 mills per $1	(b) amount of business and investment capital allocated within the State.
	or 3.0%	(c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss
	or	
	$250	
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	9.5%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per $1	franchise tax on each dollar of actual value of whole capital stock[1]
	plus 10.5%	allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise tax	10%	(a) franchise tax on net income allocated.
	or	
	31/100 mills per $1	(b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4%-8%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1975	$37,525	1978	$71,570
1976	159,479	1979	177,728
1977	61,952	1980	214,112

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies each State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C. 70, P.L. 1962) and in 1965 (C. 279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds $25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $1,000 to 14% on amounts in excess of $23,000.

EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $700, additional $700 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $700; and if such taxpayer's spouse is also over 65, additional $700.

(3) Blind taxpayers, additional $700; and if such taxpayer's spouse is also blind, additional $700.

(4) Dependent, $700.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and remit withholdings quarterly.

COLLECTIONS[1]

Fiscal Year		*Fiscal Year*	
1971	$18,685,576	1976	$39,063,774
1972	22,097,833	1977	30,453,830
1973	25,522,028	1978	20,847,708
1974	31,920,293	1979	35,301,112
1975	34,733,844	1980	34,464,614

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[1] Reflects amounts transferred to Gross Income Tax (C. 66, P.L. 1976) beginning 1977.

DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations:[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies, and

(9) Financial business corporations.

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[1] Exempt only if organized under Laws of New Jersey.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS[1]

Fiscal Year		*Fiscal Year*	
1971	$3,553,813	1976	$1,021,383
1972	4,561,109	1977	145,576
1973	4,294,141	1978	92,060
1974	5,163,309	1979	121,360
1975	6,251,344	1980	628,032

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[1] Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses beginning 1976.

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $20,000 to 2-1/2% on amounts in excess of $20,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS

Fiscal Year	
1977	$656,098,516
1978	714,200,960
1979	838,498,071
1980	968,821,205

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 16A— *et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workmen's compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workmen's compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$43,283,821	1976	$57,769,052
1972	46,486,070	1977	70,593,450
1973	48,441,272	1978	76,403,881
1974	49,459,603	1979	85,473,443
1975	51,799,502	1980	90,936,373

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association (1980- $1,582,295).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In

1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $160 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from $0.59 per $100 to $15.74 per $100. The average rate for the State is $3.67 per $100.

TAX LEVY[1]

Fiscal Year		*Fiscal Year*	
1971	$2,188,274,828	1976	$3,308,979,964
1972	2,406,733,507	1977	3,257,073,668
1973	2,549,630,542	1978	3,327,574,347
1974	2,725,869,300	1979	3,492,936,977
1975	2,984,843,970	1980	3,793,898,389

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Law: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

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[1] Gross. Net collections see Table 3, page 17.

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concesssions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Motor Fuels tax rate has been increased as indicated below:

Effective Date	*Increase Per Gallon*
December 1, 1930	From 2¢ to 3¢
July 1, 1954	From 3¢ to 4¢
July 1, 1958	From 4¢ to 5¢
June 1, 1961	From 5¢ to 6¢
July 1, 1968	From 6¢ to 7¢
July 1, 1972	From 7¢ to 8¢

EXEMPTIONS

Exempt from the tax are motor fuels sales (1) to the United States Government, (2) between licensed distributors, (3) between licensed gasoline jobbers, and (4) for export.

REFUNDS

Tax refunds are classified according to "refund use" as follows:

Refund Use	*Gallons*	*Dollars*
Auto and Buses	7,544,278	$603,542
Agriculture	2,742,712	219,417
Aircraft	3,305,594	264,448
Ambulances	244,427	19,554
Rural Free Delivery	76,334	6,107
Rails or Tracks	16,164	1,213
Private Property	1,856,237	148,499
Fishing	57,900	4,632
Cleaning	23,918	1,913
Exports	6,753,974	540,318
Fire Engines	24,954	1,996
Stationary Machinery and Implements	4,281,128	342.490
Heat and Light	9,179	734
	26,335,799	$2,154,864

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$210,255,461	1976	$281,501,452
1972	224,528,118	1977	288,817,778
1973	268,201,032	1978	295,743,237
1974	268,488,197	1979	298,024,258
1975	272,474,747	1980	280,860,039

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special FuelsTax*	*Gross Collections*	*Refunds*	*Net Collections*
1978	$269,789,017	$27,989,814	$297,778,831	$2,044,594	$295,743,237
1979	275,267,469	26,230,928	301,498,397	3,474,139	298,024,258
1980	256,094,191	27,734,619	283,829,538	2,969,499	280,860,039

The 1980 receipts shown above result from the following fuel sales and use:

Gasoline	3,204,343,935	Gallons
Special Fuels[1]	340,987,613	Gallons
Gasohol	3,940,465	Gallons
Total[2]	3,549,272,013	Gallons

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[1] Includes diesel and propane, etc.

[2] 1978—3,710,735,812; 1979—3,764,476,348

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 19.

Revenue from the issuance of these licenses was as follows:

Fiscal Year	
1978	$96,330
1979	92,210
1980	88,000

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 18
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

State	*Rates (per gallon)* *Gasoline*	*Diesel*	*Sales Tax*
New Jersey[1]	8¢	8¢	—
Connecticut	11¢	11¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4%)
Massachusetts	8.5¢	8.5¢	—
Maryland	9¢	9¢	—
Ohio	7¢	7¢	—
Pennsylvania	9¢	9¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C.17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	64,390,424	1976	$122,407,344
1972	72,002,987	1977	140,482,158
1973	79,694,719	1978	155,148,330
1974	88,537,684	1979	167,906,986
1975	104,670,465	1980	181,168,146

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$88,545,143	1976	$185,869,998
1972	102,931,451	1977	213,044,395
1973	114,226,972	1978	239,055,835
1974	126,979,069	1979	258,419,437
1975	156,090,289	1980	281,161,388

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—16 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross recipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$30,670,472	1976	$44,031,184
1972	24,623,638	1977	53,014,535
1973	27,147,286	1978	55,315,333
1974	30,320,186	1979	59,194,377
1975	37,720,422	1980	64,653,651

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Law of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided State aid to municipalities in lieu of Class II taxes is discussed as follows:

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

COLLECTIONS

Calendar Year		*Calendar Year*	
1973	$315,800	1977	$274,393
1974	303,320	1978	3,225,891
1975	290,509	1979	3,322,776
1976	320,037	1980	3,037,838

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

STATE AID TO MUNCIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities that received less than $1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

Fiscal Year		*Fiscal Year*	
1973 (Calendar 1972)	$10,001,778	1977 (Calendar 1976)	$7,725,663
1974 (Calendar 1973)	9,507,896	1978 (Calendar 1977)	7,013,150
1975 (Calendar 1974)	8,912,450	1979 (Calendar 1978)	5,695,075
1976 (Calendar 1975)	8,086,331	1980 (Calendar 1979)	4,075,776

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Law of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New

Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1973	$54,175	1977	$15,031
1974	15,668	1978	23,999
1975	11,959	1979	27,497
1976	33,352	1980	45,056

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

Exemptions (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

TABLE 19
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1980

Type	*Fee*	*Number Issued Fiscal Year 1980*	*Amount*	*Expiration Date*
Distributor	No Fee	74	—	Valid Indefinitely—Bond Required.
Special License"A"	No Fee	51	—	Valid Indefinitely.
Special License "B"	No Fee	1,764	—	Valid Indefinitely.
Gasoline Jobber	$50	27	$1,350	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	6,842	68,420	Expires March 31 each year.
Wholesale Dealer	5	482	2,410	Expires March 31 each year.
Transport License	5	3,358	16,790	Expires March 31 each year.
Total		12,598	$88,970	

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

COLLECTIONS[1]

Fiscal Year		*Fiscal Year*	
1971	$4,090,263	1976	$13,785,875
1972	5,429,718	1977	19,247,782
1973	6,636,389	1978	23,905,456
1974	5,988,921	1979	27,952,108
1975	5,071,762	1980	26,990,609

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share—1978—$15,693,020; 1979—$18,246,714; 1980—$17,494,039.

TABLE 20
REALTY TRANSFER FEE TAX: COMPARISON WITH OTHER STATES

State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 1% of net consideration exceeding $25,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

SALES AND USE TAX

Citation: The New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate of 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C.217, P.L. 1977).

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;

(2) Draught beer;

(3) Bibles and other sacred scriptures;

(4) Casual sales except motor vehicles and registered boats;

(5) Cigarettes subject to Cigarette Tax Act;

(6) Clothing, except furs;

(7) Farm supplies and equipment;

(8) Flags of the United States and State of New Jersey;

(9) Food, food products and non-alcoholic beverages (off premises);

(10) Food sold in school cafeterias;

(11) Prescription drugs and other medical aids;

(12) Motor fuels;

(13) Periodicals and textbooks;

(14) Professional and personal services;

(15) Real estate sales;

(16) Tangible personal property used in research and development;

(17) Telephone lines, cables and other equipment;

(18) Transportation of persons or property;

(19) Utilities;

(20) Production machinery and equipment; and

(21) Commercial motor vehicles weighing more than 18,000 pounds.

RATE OF TAX

5% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sale	*Tax*
$0.01 to $0.10	None
0.11 to 0.25	1¢
0.26 to 0.46	2¢
0.47 to 0.67	3¢
0.68 to 0.88	4¢
0.89 to 1.10	5¢

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$521,686,026	1976	$829,483,092
1972	579,552,197	1977	905,149,435
1973	681,937,905	1978	1,003,034,342
1974	735,064,595	1979	1,098,017,244
1975	770,380,745	1980	1,179,877,566

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 21
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7¢
Maryland	1947	5¢
Massachusetts	1966	5¢
New Jersey	1966	5¢[1]
New York	1965	4¢—State; 4¢—Local[2]
Ohio	1934	4¢—State; 0.5¢—Local[3]
Pennsylvania	1953	6¢
Rhode Island	1956	6¢

[1] Atlantic City imposes a 5% sales tax on certain luxury items, and each of the items is exempt from the State sales tax.

[2] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[3] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 22
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	E	T[3]	T	T[5]	T
Beer Off-Premises	T	T	E	T[3]	T	T[5]	T
Cigarettes	E	T	E	E	T	E	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	E	T[3]	T	T	T
Liquor Off-Premises	T	T	E	T[3]	T	T	T
Manufacturing Equipment	T	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price at 6.5% (C. 62, P.L., 1980).

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state of federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under one million and no less than $250 for savings institutions with assets of one million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100 % of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1974	$2,719,689	1977	$2,974,894
1975	2,328,395	1978	4,064,465
1976	2,203,543	1979	4,293,214
1980	3,954,792		

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

TABLE 23
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	Rate	Basis of Tax
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	3 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1-1/2%	On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks.
	5%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

SPILL COMPENSATION

Citation: The Transfer Inheritance Tax Law; N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Law: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

A tax is imposed on certain physical transfers of petroleum products and hazardous substances. The tax is imposed on the first transfer in the State and the transferee is made liable.

HISTORY

The Spill Compensation Tax was enacted on January 6, 1977 and took effect April 1, 1977 (C. 141, P.L. 1976).

RATE OF TAX

$.01 per barrel or non-liquid equivalent. (Under certain circumstances, the tax rate may be raised or the tax suspended. The rate may be no higher than $.04 per barrel.)

COLLECTIONS

Fiscal Year	
1978	$6,429,830
1979	6,402,848
1980	6,850,324

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Law; N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Law: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

RATE OF TAX

Applicable to estates of
decedents dying on or after
July 1, 1963

First	$5,000.00 Exempt	Class A	Class B			Class C	Class D	Class E
Next	$10,000.00	1%	ELIMINATED			If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
"	35,000.00	2%						
"	50,000.00	3%						
"	50,000.00	4%						
"	50,000.00	5%						
"	100,000.00	6%						
"	200,000.00	7%						
"	200,000.00	8%						
"	200,000.00	9%		On any amount				
"	200,000.00	10%		Up to	$ 700,000.00	11%	15%	
"	300,000.00	11%		Next	200,000.00	11%	16%	
"	300,000.00	12%		"	200,000.00	11%	16%	
"	500,000.00	13%		"	300,000.00	13%	16%	
"	500,000.00	14%		"	300,000.00	14%	16%	
"	500,000.00	15%		Over	1,700,000.00	16%	16%	
Over	3,200,000.00	16%						

Applicable to estates of
decedents dying on or after
July 1, 1978

First $15,000.00 Exempt	Class A	Class B		Class C	Class D	Class E
Next $35,000.00	2%	ELIMINATED		If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
" 50,000.00	3%					
" 50,000.00	4%					
" 50,000.00	5%					
" 100,000.00	6%					
" 200,000.00	7%					
" 200,000.00	8%					
" 200,000.00	9%		On any amount			
" 200,000.00	10%		Up to $700,000.00	11%	15%	
" 300,000.00	11%		Next 200,000.00	11%	16%	
" 300,000.00	12%		" 200,000.00	11%	16%	
" 500,000.00	13%		" 300,000.00	13%	16%	
" 500,000.00	14%		" 300,000.00	14%	16%	
" 500,000.00	15%		Over 1,700,000.00	16%	16%	
Over 3,200,000.00	16%					

Beneficiary Classes

CLASS A Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.

CLASS C Brother or sister of decedent, wife or widow of a son of decedent, or husband or widower of a daughter.

CLASS D Every other transferee, distributee or beneficiary.

CLASS E State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

CLASS A	$15,000.00 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00,
CLASS D	or more, no exemption.
CLASS E	Entirely exempt.

Note: The Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1971	$65,061,720	1976	$79,933,845
1972	75,673,149	1977	85,497,185
1973	75,425,969	1978	96,056,901
1974	87,159,676	1979	100,435,754
1975	81,359,747	1980	111,646,287

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 24
TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH OTHER STATES

New Jersey	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

STATE REVENUE SHARING DISTRIBUTION—1980

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY —CALENDAR YEAR 1980

TABLE 25
STATE REVENUE SHARING DISTRIBUTION—1980

COUNTIES	Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Atlantic	$ 1,297,177	$ 1,142,150	$ 609,800	$ 1,751,950	$ 3,049,127	39,796	$ 7,498,521	$ 10,547,648
Bergen	5,834,051	3,164,294	3,246,929	6,411,223	12,245,274	185,506	36,090,427	48,335,701
Burlington	2,482,213	1,031,397	1,309,112	2,340,509	4,822,722	75,438	14,118,832	18,941,554
Camden	3,220,150	2,313,220	1,607,950	3,921,170	7,141,320	102,852	19,720,981	26,862,301
Cape May	486,154	721,281	296,455	1,017,736	1,503,890	19,530	3,557,850	5,061,740
Cumberland	888,955	745,746	348,543	1,094,289	1,983,244	25,710	4,731,977	6,715,221
Essex	5,666,333	2,110,946	1,600,000	3,710,946	9,377,279	10,929	23,005,435	32,382,714
Gloucester	1,365,544	822,227	719,115	1,541,342	2,906,886	44,668	8,267,467	11,174,353
Hudson	3,782,503	1,557,064	730,650	2,287,714	6,070,217	52,010	10,741,301	16,811,518
Hunterdon	545,181	295,274	288,400	583,674	1,128,855	20,350	3,748,726	4,877,581
Mercer	2,165,559	1,350,893	964,700	2,315,593	4,481,152	62,748	12,145,796	16,626,948
Middlesex	4,035,959	1,964,340	2,212,600	4,176,940	8,212,899	123,910	23,726,526	31,939,425
Monmouth	3,413,050	1,525,342	1,643,900	3,169,242	6,582,292	106,172	20,695,785	27,278,077
Morris	2,758,446	934,915	1,372,650	2,307,565	5,066,011	91,420	17,171,286	22,237,297
Ocean	2,263,620	2,562,339	1,371,300	3,933,639	6,197,259	96,525	18,685,183	24,882,442
Passaic	3,187,500	1,758,867	1,156,350	2,915,217	6,102,717	75,156	14,552,705	20,655,422
Salem	416,442	298,330	221,900	520,230	936,672	14,038	2,540,526	3,477,198
Somerset	1,418,773	556,195	731,750	1,287,945	2,706,718	46,007	8,813,268	11,519,986
Sussex	742,635	386,051	391,117	777,168	1,519,803	27,456	5,286,192	6,805,995
Union	3,479,683	1,909,652	1,707,500	3,617,152	7,096,835	104,926	20,555,298	27,652,133
Warren	550,070	426,899	287,150	714,049	1,264,119	18,598	3,448,429	4,712,548
Totals	$ 50,000,000	$ 27,577,422	$ 22,817,871	$ 50,395,293	$ 100,395,291	1,443,745	$ 279,102,511	$ 379,497,802

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING DISTRIBUTION—1980

ATLANTIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City	$ 47,993	$ 35,080	$ 33,100	$ 68,180	$ 116,173	1,902	$ 370,700	$ 486,873
Atlantic City	285,178	232,597	65,350	297,947	583,125	4,064	671,791	1,254,916
Brigantine City	57,955	58,758	33,850	92,608	150,563	2,012	389,667	540,230
Buena Bor.	22,088	33,920	10,900	44,820	66,908	874	166,374	233,282
Buena Vista Twp.	36,201	40,960	15,600	56,560	92,761	1,544	281,038	373,799
Corbin City	2,069	5,440	1,100	6,540	8,609	88	12,325	20,934
Egg Harbor City	30,957	35,144	17,000	52,144	83,101	966	186,209	269,310
Egg Harbor Twp.	105,162	53,299	48,450	101,749	206,911	3,764	671,223	878,134
Estell Manor City	5,373	6,080	3,250	9,330	14,703	222	40,018	54,721
Folsom Bor.	15,247	9,040	7,900	16,940	32,187	492	90,830	123,017
Galloway Twp.	74,191	51,200	40,600	91,800	165,991	2,710	497,991	663,982
Hamilton Twp.	64,939	61,892	29,250	91,142	156,081	2,147	354,850	510,931
Hammonton Town	82,576	87,684	38,200	125,884	208,460	2,760	526,768	735,228
Linwood City	45,159	22,240	31,350	53,590	98,749	1,727	342,686	441,435
Longport Bor.	11,662	14,560	7,200	21,760	33,422	448	87,403	120,825
Margate City	72,976	61,440	48,300	109,740	182,716	2,777	545,144	727,860
Mullica Twp.	26,519	26,617	14,450	41,067	67,586	1,131	209,511	277,097
Northfield City	54,711	36,480	46,050	82,530	137,241	2,218	451,039	588,280
Pleasantville City	96,047	97,106	40,500	137,606	233,653	2,708	558,599	792,252
Port Republic City	5,776	5,760	4,200	9,960	15,736	239	42,897	58,633
Somers Point City	67,452	67,840	33,650	101,490	168,942	2,243	445,904	614,846
Ventnor City	78,527	90,400	34,950	125,350	203,877	2,451	500,890	704,767
Weymouth Twp.	8,419	8,612	4,600	13,212	21,631	307	54,664	76,295
Totals	$ 1,297,177	$ 1,142,150	$ 609,800	$ 1,751,950	$ 3,049,126	39,796	$ 7,498,521	$ 10,547,647

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allendale Bor.	$ 41,936	$ 8,432	$ 22,650	$ 31,082	$ 73,018	1,485	$ 288,146	$ 361,164
Alpine Bor	10,583	3,200	4,950	8,150	18,733	357	64,865	83,598
Bergenfield Bor.	180,596	75,228	115,900	191,128	371,724	6,101	1,219,679	1,591,403
Bogota Bor.	56,528	36,025	31,500	67,525	124,053	1,772	344,687	468,740
Carlstadt Bor.	42,503	37,440	21,750	59,190	101,693	1,231	208,269	309,962
Cliffside Park Bor.	155,217	92,411	51,150	143,561	298,778	4,027	773,315	1,072,093
Closter Bor.	57,115	24,640	42,200	66,840	123,955	2,232	443,540	567,495
Cresskill Bor.	53,585	28,960	40,150	69,110	122,695	2,083	411,714	534,409
Demarest Bor.	34,378	9,086	21,700	30,786	65,164	1,377	276,734	341,898
Dumont Bor.	126,718	82,370	86,650	169,020	295,738	4,467	890,510	1,186,248
East Rutherford Bor.	54,268	46,720	21,950	68,670	122,938	1,216	199,904	322,842
Edgewater Bor.	33,511	19,680	9,150	28,830	62,341	524	99,267	161,608
Elmwood Park Bor.	131,203	109,280	72,700	181,980	313,183	4,018	756,433	1,069,616
Emerson Bor.	54,213	25,561	40,800	66,361	120,574	2,008	388,355	508,929
Englewood City	157,142	78,630	47,500	126,130	283,272	3,825	807,127	1,090,399
Englewood Cliffs Bor.	41,902	8,097	21,450	29,547	71,449	1,460	259,388	330,837
Fair Lawn Bor.	239,377	151,464	172,550	324,014	563,391	9,074	1,751,591	2,314,982
Fairview Bor.	70,176	76,010	23,950	99,960	170,136	1,549	304,748	474,884
Fort Lee Bor.	239,977	93,443	42,400	135,843	375.820	3,223	623,528	999,348
Franklin Lakes Bor.	55,811	14,150	35,750	49,900	105,711	2,140	390,142	495,853
Garfield City	189,431	230,205	62,350	292,555	481,986	4,391	858,579	1,340,565
Glen Rock Bor.	80,957	25,760	60,200	85,960	166,917	3,460	689,831	856,748
Hackensack City	250,137	128,595	53,550	182,145	432,282	3,936	814,789	1,247,071
Harrington Park Bor.	32,849	6,324	20,550	26,874	59,723	1,249	242,039	301,762
Hasbrouck Heights Bor.	84,924	53,489	56,450	109,939	194,863	3,014	587,139	782,002
Haworth Bor.	24,826	6,400	16,400	22,800	47,626	1,012	198,882	246,508
Hillsdale Bor.	76,997	25,086	55,650	80,736	157,733	2,881	572,851	730,584
Hohokus Bor.	28,458	3,950	23,950	27,900	56,358	1,216	229,344	285,702
Leonia Bor.	54,984	20,467	26,700	47,167	102,151	1,765	364,471	466,622
Little Ferry Bor.	63,308	38,080	28,150	66,230	129,538	1,616	310,908	440,446
Lodi Bor.	164,680	145,486	65,250	210,736	375,416	3,506	706,347	1,081,763
Lyndhurst Twp.	140,933	120,325	81,129	201,454	342,387	4,315	806,654	1,149,041
Mahwah Twp.	87,526	26,603	39,300	65,903	153,429	2,693	496,892	650,321
Maywood Bor.	68,804	40,565	48,000	88,565	157,369	2,458	478,455	635,824
Midland Park Bor.	52,444	33,269	33,250	66,519	118,963	1,857	365,536	484,499
Montvale Bor.	50,908	9,440	30,150	39,590	90,498	1,674	306,285	396,783
Moonachie Bor.	19,582	15,680	9,550	25,230	44,812	471	80,771	125,583
New Milford Bor.	118,531	62,663	82,450	145,113	263,644	3,792	742,222	1,005,866
North Arlington Bor.	114,195	106,540	62,300	168,840	283,035	3,317	644,493	927,528

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor.	35,191	18,400	20,500	38,900	74,091	1,203	229,529	303,620
Norwood Bor.	30,650	17,920	18,900	36,820	67,470	1,128	217,638	285,108
Oakland Bor.	93,241	17,562	60,750	78,312	171,553	3,438	663,202	834,755
Old Tappan Bor.	28,363	6,880	17,300	24,180	52,543	1,046	194,692	247,235
Oradell Bor.	59,061	19,996	44,250	64,246	123,307	2,393	457,194	580,501
Palisades Park Bor.	89,328	60,480	32,150	92,630	181,958	2,023	396,022	577,980
Paramus Bor.	187,827	60,160	148,100	208,260	396,087	6,784	1,246,245	1,642,332
Park Ridge Bor.	60,938	27,520	35,300	62,820	123,758	2,085	408,901	532,659
Ramsey Bor.	83,183	18,389	51,100	69,489	152,672	3,147	602,740	755,412
Ridgefield Bor.	....	57,280	35,400	92,680	92,680	2,024	320,451	413,131
Ridgefield Park Twp.	88,304	45,545	41,100	86,645	174,949	2,420	483,763	658,712
Ridgewood Village	174,109	39,819	102,550	142,369	316,478	6,336	1,289,622	1,606,100
Riveredge Bor.	79,496	41,120	61,450	102,570	182,066	2,950	584,321	766,387
Rivervale Twp.	64,789	14,560	42,300	56,860	121,649	2,472	481,526	603,175
Rochelle Park Twp.	39,294	39,735	30,200	69,935	109,229	1,584	293,758	402,987
Rockleigh Bor.	....	1,120	750	1,870	1,870	39	6,620	8,490
Rutherford Bor.	131,695	77,750	70,000	147,750	279,445	3,931	779,996	1,059,441
Saddle Brook Twp.	100,185	62,880	75,500	138,380	238,565	3,481	644,201	882,766
Saddle River Bor.	17,636	2,180	10,450	12,630	30,266	745	133,379	163,645
South Hackensack Twp.	15,315	17,760	7,500	25,260	40,575	423	79,020	119,595
Teaneck Twp.	269,200	110,522	147,750	258,272	527,472	9,695	2,054,539	2,582,011
Tenafly Bor.	94,408	33,760	57,300	91,060	185,468	3,678	744,272	929,740
Teterboro Bor.	....	....	....	....	....	....	....	....
Upper Saddle River Bor.	57,217	5,611	33,050	38,661	95,878	2,034	372,294	468,172
Waldwick Bor.	79,742	29,418	58,600	88,018	167,760	2,906	569,758	737,518
Wallington Bor.	69,514	80,240	31,400	111,640	181,154	1,814	350,413	531,567
Washington Twp.	70,292	18,240	48,800	67,040	137,332	2,690	530,662	667,994
Westwood Bor.	72,573	28,640	42,950	71,590	144,163	2,453	477,045	621,208
Woodcliff Lake Bor.	39,233	6,897	24,050	30,947	70,180	1,444	280,568	350,748
Wood-Ridge Bor.	54,670	54,241	38,650	92,891	147,561	2,087	389,280	536,841
Wyckoff Twp.	107,381	29,915	76,700	106,615	213,996	4,261	810,348	1,024,344
Totals	$ 5,834,051	$ 3,164,294	$ 3,246,929	$ 6,411,223	$ 12,245,271	185,506	$ 36,090,427	$ 48,335,701

Difference in Totals Due to Rounding

BURLINGTON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp.	$ 7,299	$ 12,960	$ 5,600	$ 18,560	$ 25,859	326	$ 63,714	$ 89,573
Beverly City	21,501	16,804	9,800	26,604	48,105	632	117,561	165,666
Bordentown City	31,934	24,240	13,300	37,540	69,474	886	174,496	243,970
Bordentown Twp.	51,495	21,664	34,000	55,664	107,159	1,614	306,058	413,217
Burlington City	79,408	85,920	37,350	123,270	202,678	2,139	255,260	457,938
Burlington Twp.	77,871	29,120	44,850	73,970	151,841	2,227	406,322	558,163
Chesterfield Twp.	23,932	7,347	9,400	16,747	40,679	552	102,438	143,117
Cinnaminson Twp.	119,145	30,450	82,500	112,950	232,095	4,194	789,496	1,021,591
Delanco Twp.	26,683	22,240	18,450	40,690	67,373	974	191,502	258,875
Delran Twp.	113,642	33,064	55,650	88,714	202,356	3,207	593,955	796,311
Eastampton Twp.	21,637	7,174	10,950	18,124	39,761	643	124,374	164,135
Edgewater Park Twp.	63,697	12,800	31,850	44,650	108,347	1,806	337,455	445,802
Evesham Twp.	132,910	24,097	66,700	90,797	223,707	4,938	914,323	1,138,030
Fieldsboro Bor.	4,042	3,096	2,000	5,096	9,138	136	24,793	33,931
Florence Twp.	59,661	73,492	41,750	115,242	174,903	2,399	458,298	633,201
Hainesport Twp.	18,920	20,559	14,450	35,009	53,929	826	158,995	212,924
Lumberton Twp.	32,951	9,397	17,450	26,847	59,798	924	169,480	229,278
Mansfield Twp.	18,736	11;306	8,800	20,106	38,842	601	110,695	149,537
Maple Shade Twp.	151,741	114,509	70,550	185,059	336,800	4,033	766,846	1,103,646
Medford Twp.	103,066	18,594	51,800	70,394	173,460	3,821	711,093	884,553
Medford Lakes Bor.	46,477	6,264	21,500	27,764	74,241	1,370	263,155	337,396
Moorestown Twp.	105,483	50,821	63,550	114,371	219,854	3,999	777,104	996,958
Mount Holly Twp.	86,570	44,258	44,600	88,858	175,428	2,373	460,912	636,340
Mount Laurel Twp.	106,084	27,264	60,700	87,964	194,048	4,036	752,395	946,443
New Hanover Twp.	99,645	2,080	2,800	4,880	104,525	124	22,162	126,687
North Hanover Twp.	64,905	4,670	8,550	13,220	78,125	463	80,246	158,371
Palmyra Bor.	52,089	46,312	32,950	79,262	131,351	1,840	354,122	485,473
Pemberton Bor.	10,119	3,613	3,350	6,963	17,082	209	39,814	56,896
Pemberton Twp.	192,053	51,339	126,800	178,139	370,192	5,036	925,530	1,295,722
Riverside Twp.	53,810	73,551	32,100	105,651	159,461	1,936	365,377	524,838
Riverton Bor.	20,442	10,613	12,500	23,113	43,555	752	144,590	188,145
Shamong Twp.	21,596	4,800	9,250	14,050	35,646	927	173,077	208,723
Southampton Twp.	67,930	63,491	41,262	104,753	172,683	2,719	521,064	693,747
Springfield Twp.	16,059	10,560	9,700	20,260	36,319	567	103,664	139,983
Tabernacle Twp.	28,274	9,920	15,550	25,470	53,744	1,374	255,933	309,677
Washington Twp.	4,820	5,440	3,000	8,440	13,260	170	30,554	43,814
Westampton Twp.	22,334	5,283	19,800	25,083	47,417	899	167,277	214,694
Willingboro Twp.	288,626	28,031	167,800	195,831	484,457	9,490	1,857,836	2,342,293
Woodland Twp.	15,697	3,456	4,250	7,706	23,403	208	33,695	57,098
Wrightstown Bor.	18,927	800	1,900	2,700	21,627	68	13,171	34,798
Totals	$ 2,482,213	$ 1,031,397	$ 1,309,112	$ 2,340,509	$ 4,822,722	75,438	$ 14,118,832	$ 18,941,554

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor.	$ 66,694	$ 87,360	$ 45,300	$ 132,660	$ 199,354	2,658	$ 553,413	$ 752,767
Audubon Park Bor.	9,054	....	....	....	9,054	453	46,552	55,606
Barrington Bor.	52,861	38,414	36,200	74,614	127,475	1,832	373,182	500,657
Bellmawr Bor.	98,423	61,920	61,100	123,020	221,443	3,551	686,138	907,581
Berlin Bor.	37,649	23,318	21,800	45,118	82,767	1,366	270,526	353,293
Berlin Twp.	41,479	27,300	17,600	44,900	86,379	1,250	238,086	324,465
Brooklawn Bor.	17,636	22,080	9,950	32,030	49,666	561	115,911	165,577
Camden City	589,391	586,308	117,800	704,108	1,293,499	11,845	1,771,511	3,065,010
Cherry Hill Twp.	466,279	134,992	280,850	415,842	882,121	18,764	3,302,357	4,184,478
Chesilhurst Bor.	10,160	7,200	3,300	10,500	20,660	322	63,070	83,730
Clementon Bor.	44,804	31,481	17,750	49,231	94,035	1,253	251,310	345,345
Collingswood Bor.	108,467	81,599	53,400	134,999	243,466	3,380	701,063	944,529
Gibbsboro Bor.	16,872	9,734	13,000	22,734	39,606	607	118,693	158,299
Gloucester City	91,438	128,027	45,750	173,777	265,215	2,906	531,890	797,105
Gloucester Twp.	269,528	118,880	140,250	259,130	528,658	9,542	1,861,008	2,389,666
Haddon Twp.	115,766	99,228	74,700	173,928	289,694	4,240	864,709	1,154,403
Haddonfield Bor.	82,535	39,360	53,650	93,010	175,545	3,518	723,525	899,070
Haddon Heights Bor.	60,078	48,980	41,550	90,530	150,608	2,323	478,077	628,685
Hi-Nella Bor.	7,354	2,240	2,850	5,090	12,444	122	24,074	36,518
Laurel Springs Bor.	21,105	13,217	9,800	23,017	44,122	535	109,361	153,483
Lawnside Bor.	22,306	18,477	8,950	27,427	49,733	720	141,555	191,288
Lindenwold Bor.	125,857	43,970	42,800	86,770	212,627	2,549	499,492	712,119
Magnolia Bor.	38,249	25,762	21,050	46,812	85,061	1,153	232,568	317,629
Merchantville Bor.	27,673	16,782	14,000	30,782	58,445	886	189,383	247,828
Mt. Ephraim Bor.	34,474	57,174	27,350	84,524	118,998	1,442	296,958	415,956
Oaklyn Bor.	28,144	38,877	19,300	58,177	86,321	1,155	241,880	328,201
Pennsauken Twp.	237,014	244,182	157,500	401,682	638,696	9,161	1,828,374	2,467,070
Pine Hill Bor.	56,268	31,857	23,900	55,757	112,025	1,584	299,785	411,810
Pine Valley Bor.	150	....	....	....	150	6	1,356	1,506
Runnemede Bor.	64,359	59,114	47,600	106,714	171,073	2,287	453,800	624,873
Somerdale Bor.	45,521	23,383	27,800	51,183	96,704	1,381	270,931	367,635
Stratford Bor.	59,907	23,666	42,650	66,316	126,223	1,942	381,119	507,342
Tavistock Bor.	82	....	....	....	82	2	405	487
Voorhees Twp.	83,716	19,848	34,300	54,148	137,864	2,300	436,732	574,596
Waterford Twp.	43,227	38,830	28,900	67,730	110,957	2,054	388,060	499,017
Winslow Twp.	126,683	79,460	55,200	134,660	261,343	4,435	818,083	1,079,426
Woodlynne Bor.	18,947	30,200	10,050	40,250	59,197	725	156,045	215,242
Totals	$ 3,220,150	$ 2,313,220	$ 1,607,950	$ 3,921,170	$ 7,141,310	102,852	$ 19,720,981	$ 26,862,292

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor.	$ 14,618	$ 12,983	$ 9,650	$ 22,633	$ 37,251	659	$ 122,070	$ 159,321
Cape May City	30,923	26,738	15,050	41,788	72,711	891	186,134	258,845
Cape May Point Bor.	2,335	5,280	1,500	6,780	9,115	102	19,303	28,418
Dennis Twp.	23,952	26,723	11,800	38,523	62,475	908	148,728	211,203
Lower Twp.	112,345	237,864	68,650	306,514	418,859	4,846	888,479	1,307,338
Middle Twp.	71,344	102,030	34,850	136,880	208,224	2,493	457,845	666,069
North Wildwood City	32,453	59,200	18,450	77,650	110,103	1,233	238,882	348,985
Ocean City	86,679	87,394	52,650	140,044	226,723	3,169	617,748	844,471
Sea Isle City	18,606	24,854	11,150	36,004	54,610	672	123,168	177,778
Stone Harbor Bor.	9,156	10,263	6,100	16,363	25,519	471	89,391	114,910
Upper Twp.	....	31,670	27,805	59,475	59,475	1,608	197,820	257,295
West Cape May Bor.	7,832	12,800	2,900	15,700	23,532	251	46,425	69,957
West Wildwood Bor.	2,376	7,360	1,200	8,560	10,936	101	18,753	29,689
Wildwood City	27,550	35,350	10,950	46,300	73,850	716	138,030	211,880
Wildwood Crest Bor.	26,820	30,642	19,500	50,142	76,962	1,079	205,369	282,331
Woodbine Bor.	19,166	10,129	4,250	14,379	33,545	33[illegible]	59,704	93,249
Totals	$ 486,154	$ 721,281	$ 296,455	$ 1,017,736	$ 1,503,890	19,530	$ 3,557,850	$ 5,061,739

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City	$ 133,422	$ 101,004	$ 44,400	$ 145,404	$ 278,826	3,160	$ 539,103	$ 817,929
Commercial Twp.	25,994	54,976	12,950	67,926	93,920	1,035	129,394	223,314
Deerfield Twp.	17,937	17,152	6,350	23,502	41,439	567	106,258	147,697
Downe Twp.	12,946	21,920	6,450	28,370	41,316	442	72,438	113,754
Fairfield Twp.	37,444	28,800	12,300	41,100	78,544	1,024	183,722	262,266
Greenwich Twp.	6,698	6,560	2,550	9,110	15,808	237	44,669	60,477
Hopewell Twp.	27,038	18,729	13,200	31,929	58,967	1,074	206,593	265,560
Lawrence Twp.	15.451	13,954	5,204	19,158	34,609	451	83,863	118,472
Maurice River Twp.	31,886	29,286	10,200	39,486	71,372	808	131,031	202,403
Millville City	165,513	142,932	80,600	223,532	389,045	5,135	933,030	1,322,075
Shiloh Bor.	3,919	8,800	3,100	11,900	15,819	126	22,598	38,417
Stow Creek Twp.	8,091	19,520	5,850	25,370	33,461	301	54,955	88,416
Upper Deerfield Twp.	43,684	34,278	20,200	54,478	98,162	1,483	279,256	377,418
Vineland City	358,932	247,834	125,190	373,024	731,956	9,867	1,945,068	2,677,024
Totals	$ 888,955	$ 745,745	$ 348,543	$ 1,094,288	$ 1,983,244	25,710	$ 4,731,977	$ 6,715,222

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Belleville Town	$ 246,484	$ 177,412	$ 99,250	$ 276,662	$ 523,146	6,134	$ 1,311,545	$ 1,834,691
Bloomfield Town	339,507	215,558	151,100	366,658	706,165	9,351	2,014,889	2,721,054
Caldwell Bor.	53,994	19,040	21,450	40,490	94,484	1,294	277,068	371,552
Cedar Grove Twp.	84,774	31,700	53,900	85,600	170,374	2,913	570,194	740,568
East Orange City	480,003	120,640	67,050	187,690	667,693	5,854	1,361,664	2,029,357
Essex Fells Bor.	[illegible]735	1,440	8,300	9,740	26,475	645	130,866	157,341
Fairfield Bor.	53,052	20,720	31,950	52,670	105,722	1,951	371,999	477,721
Glen Ridge Bor.	54,752	14,542	29,900	44,442	99,194	2,078	471,590	570,784
Irvington Town	377,258	167,978	72,250	240,228	617,486	6,246	1,367,633	1,985,119
Livingston Twp.	199,236	51,144	133,950	185,094	384,330	7,826	1,548,251	1,932,581
Maplewood Twp.	156,849	97,831	86,800	184,631	341,480	6,007	1,324,695	1,666,175
Millburn Twp.	137,594	26,785	73,700	100,485	238,079	5,396	1,082,275	1,320,354
Montclair Town	272,922	112,320	94,650	206,970	479,892	7,157	1,612,843	2,092,735
Newark City	2,141,020	637,280	190,700	827,980	2,969,000	17,297	2,968,268	5,937,268
North Caldwell Bor.	46,095	4,353	21,600	25,953	72,048	1,461	295,871	367,919
Nutley Town	204,350	128,865	115,650	244,515	448,865	6,646	1,397,191	1,846,056
Orange City	201,113	63,096	28,950	92,046	293,159	2,557	575,926	869,085
Roseland Bor.	33,374	10,840	19,450	30,290	63,664	1,219	244,798	308,462
South Orange Village	109,989	28,418	47,500	75,918	185,907	3,502	784,879	970,786
Verona Bor.	99,181	46,963	59,400	106,383	205,564	3,401	719,550	925,114
West Caldwell Bor.	78,006	21,287	47,350	68,637	146,645	3,079	629,516	776,161
West Orange Town	280,043	112,714	145,150	257,864	537,907	8,911	1,943,924	2,481,831
Totals	$ 5,666,333	$ 2,110,946	· $ 1,600,000	$ 3,710,946	$ 9,377,279	110,929	$ 23,005,435	$ 32,382,714

· Difference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor.	$ 40,107	$ 27,280	$ 17,350	$ 44,630	$ 84,737	1,317	$ 246,959	$ 331,696
Deptford Twp.	173,522	83,965	98,700	182,665	356,187	5,369	996,021	1,352,208
East Greenwich Twp.	25,850	16,000	14,850	30,850	56,700	1,043	191,079	247,779
Elk Twp.	21,105	19,473	9,550	29,023	50,128	689	125,488	175,616
Franklin Twp.	73,433	72,927	36,936	109,863	183,296	2,748	490,862	674,158
Glassboro Bor.	103,305	43,176	39,150	82,326	185,631	2,307	451,335	636,966
Greenwich Twp.	39,779	36,900	29,350	66,250	106,029	1,468	236,599	342,628
Harrison Twp.	21,269	13,280	10,900	24,180	45,449	755	141,079	186,528
Logan Twp.	16,469	11,508	10,600	22,108	38,577	767	136,363	174,940
Mantua Twp.	71,228	36,915	44,850	81,765	152,993	2,262	427,984	580,977
Monroe Twp.	141,479	111,054	69,000	180,054	321,533	4,584	845,060	1,166,593
National Park Bor.	24,341	19,512	16,680	36,192	60,533	859	160,286	220,819
Newfield Bor.	10,781	13,120	3,800	16,920	27,701	412	77,975	105,676
Paulsboro Bor.	49,338	44,759	25,000	69,759	119,097	1,444	260,574	379,671
Pitman Bor.	64,475	38,851	35,400	74,251	138,726	2,320	446,543	585,269
South Harrison Twp.	9,238	4,480	3,850	8,330	17,568	298	54,191	71,759
Swedesboro Bor.	15,479	14,807	4,950	19,757	35,236	407	76,858	112,094
Washington Twp.	176,328	40,578	94,250	134,828	311,156	6,654	1,213,864	1,525,020
Wenonah Bor.	16,080	6,592	10,350	16,942	33,022	643	125,811	158,833
West Deptford Twp.	131,005	53,270	67,550	120,820	251,825	3,751	671,835	923,660
Westville Bor.	32,931	40,709	19,650	60,359	93,290	1,173	230,098	323,388
Woodbury City	76,567	56,618	38,950	95,568	172,135	2,306	457,299	629,434
Woodbury Heights Bor.	23,611	12,293	14,850	27,143	50,754	866	160,845	211,599
Woolwich Twp.	7,825	4,160	2,600	6,760	14,585	226	42,458	57,043
Totals	$ 1,365,544	$ 822,228	$ 719,115	$ 1,541,343	$ 2,906,888	44,668	$ 8,267,467	$ 11,174,355

Difference in Totals Due to Rounding

HUDSON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City	$ 471,113	$ 254,715	$ 151,650	$ 406,365	$ 877,478	8,724	$ 1,857,940	$ 2,735,418
East Newark Bor.	12,789	10,720	3,000	13,720	26,509	255	50,761	77,270
Guttenberg Town	48,778	25,804	6,350	32,154	80,932	574	117,651	198,583
Harrison Town	79,244	35,840	20,250	56,090	135,334	1,282	245,355	380,689
Hoboken City	277,012	50,720	18,700	69,420	346,432	1,470	279,373	625,805
Jersey City City	1,553,473	593,097	251,600	844,697	2,398,170	18,436	3,758,384	6,156,554
Kearny Town	248,601	140,601	84,900	225,501	474,102	5,752	1,135,892	1,609,994
North Bergen Twp.	311,137	192,549	76,300	268,849	579,986	5,952	1,262,373	1,842,359
Secaucus Town	92,858	55,108	46,750	101,858	194,716	2,921	569,229	763,945
Union City	350,110	95,978	32,900	128,878	478,988	3,025	674,906	1,153,894
Weehawken Twp.	80,241	26,410	15,000	41,410	121,651	1,193	261,511	383,162
West New York Town	257,149	75,522	23,250	98,772	355,921	2,426	527,926	883,847
Totals	$ 3,782,503	$ 1,557,064	$ 730,650	$ 2,287,714	$ 6,070,219	52,010	$ 10,741,301	$ 16,811,520

Difference in Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp.	$ 17,855	$ 9,200	$ 9,100	$ 18,300	$ 36,155	695	$ 127,617	$ 163,772
Bethlehem Twp.	15,902	5,862	9,150	15,012	30,914	713	132,373	163,287
Bloomsbury Bor.	5,961	5,004	3,450	8,454	14,415	225	43,316	57,731
Califon Bor.	8,070	5,600	3,900	9,500	17,570	289	55,867	73,437
Clinton Town	14,502	5,120	6,900	12,020	26,522	440	85,290	111,812
Clinton Twp.	47,296	15,514	26,050	41,564	88,860	1,726	325,929	414,789
Delaware Twp.	25,215	17,600	12,200	29,800	55,015	915	170,807	225,822
East Amwell Twp.	21,651	9,737	11,650	21,387	43,038	830	153,253	196,291
Flemington Bor.	29,981	12,813	8,000	20,813	50,794	551	109,681	160,475
Franklin Twp.	17,001	9,250	9,050	18,300	35,301	618	115,709	151,010
Frenchtown Bor.	10,535	7,840	4,300	12,140	22,675	317	63,235	85,910
Glen Gardner Bor.	6,131	3,356	2,250	5,606	11,737	174	33,938	45,675
Hampton Bor.	10,631	5,600	3,950	9,550	20,181	295	56,503	76,684
High Bridge Bor.	22,880	12,160	12,200	24,360	47,240	845	162,105	209,345
Holland Twp.	....	18,285	19,750	38,035	38,035	1,237	164,417	202,452
Kingwood Twp.	17,288	11,053	8,200	19,253	36,541	623	120,035	156,576
Lambertville City	28,602	33,120	12,500	45,620	74,222	880	169,485	243,707
Lebanon Bor.	6,493	3,840	2,600	6,440	12,933	200	39,554	52,487
Lebanon Twp.	35,600	19,840	15,200	35,040	70,640	1,264	225,353	295,993
Milford Bor.	9,853	9,600	4,450	14,050	23,903	323	58,797	82,700
Raritan Twp.	55,189	23,103	29,700	52,803	107,992	2,055	388,238	496,230
Readington Twp.	65,363	24,713	37,150	61,863	127,226	2,589	475,289	602,515
Stockton Bor.	4,575	5,173	3,000	8,173	12,748	149	28,471	41,219
Tewksbury Twp.	26,403	5,220	14,250	19,470	45,873	1,028	190,067	235,940
Union Twp.	25,748	7,680	10,250	17,930	43,678	778	143,331	187,009
West Amwell Twp.	16,455	8,989	9,200	18,189	34,644	591	110,066	144,710
Totals	$ 545,181	$ 295,274	$ 288,400	$ 583,674	$ 1,128,852	20,350	$ 3,748,726	$ 4,877,578

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
East Windsor Twp.	$ 155,046	$ 10,575	$ 31,600	$ 42,175	$ 197,221	3,618	$ 701,557	$ 898,778
Ewing Twp.	238,468	152,825	149,500	302,325	540,793	8,326	1,631,314	2,172,107
Hamilton Twp.	567,228	429,870	378,750	808,620	1,375,848	20,494	3,936,088	5,311,936
Hightstown Bor.	36,857	15,181	12,100	27,281	64,138	915	188,769	252,907
Hopewell Bor.	14,960	8,807	5,550	14,357	29,317	487	91,844	121,161
Hopewell Twp.	72,348	29,202	45,750	74,952	147,300	2,996	572,005	719,305
Lawrence Twp.	142,858	67,126	67,500	134,626	277,484	4,308	831,895	1,109,379
Pennington Bor.	16,039	6,188	8,350	14,538	30,577	536	105,609	136,186
Princeton Bor.	88,557	17,415	14,650	32,065	120,622	1,192	238,798	359,420
Princeton Twp.	96,429	18,800	34,100	52,900	149,329	2,773	541,022	690,351
Trenton City	657,922	566,711	179,200	745,911	1,403,833	14,477	2,800,826	4,204,659
Washington Twp.	25,720	9,598	12,250	21,848	47,568	756	142,093	189,661
West Windsor Twp.	53,127	18,593	25,400	43,993	97,120	1,890	363,975	461,095
Totals	$ 2,165,559	$ 1,350,893	$ 984,700	$ 2,315,593	$ 4,481,150	62,748	$ 12,145,796	$ 16,626,946

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Carteret Bor.	$ 144,709	$ 109,830	$ 95,100	$ 204,930	$ 349,639	4,263	$ 827,247	$ 1,176,886
Cranbury Twp.	15,390	3,312	7,000	10,312	25,702	470	87,275	112,977
Dunellen Bor.	44,702	37,257	28,000	65,257	109,959	1,576	312,270	422,229
East Brunswick Twp.	258,440	59,999	160,000	219,999	478,439	9,100	1,745,931	2,224,370
Edison Twp.	452,801	166,303	265,600	431,903	884,704	14,713	2,745,189	3,629,893
Helmetta Bor.	6,145	3,360	2,700	6,060	12,205	235	46,234	58,439
Highland Park Bor.	91,261	40,800	32,650	73,450	164,711	2,253	476,544	641,255
Jamesburg Bor.	34,091	16,320	11,800	28,120	62,211	767	155,540	217,751
Metuchen Bor.	98,778	48,880	63,700	112,580	211,358	3,674	727,932	939,290
Middlesex Bor.	95,924	48,716	64,300	113,016	208,940	3,342	645,463	854,403
Milltown Bor.	46,934	35,680	34,600	70,280	117,214	1,929	365,639	482,853
Monroe Twp.	88,195	32,918	64,350	97,268	185,463	5,019	986,207	1,171,670
New Brunswick City	295,747	131,412	50,400	181,812	477,559	3,749	780,712	1,258,271
North Brunswick Twp.	130,644	68,358	66,050	134,408	265,052	4,102	774,465	1,039,517
Old Bridge Twp.	347,038	130,881	183,900	314,781	661,819	10,035	1,980,356	2,642,175
Perth Amboy City	239,971	185,596	71,450	257,046	497,017	5,331	1,017,054	1,514,071
Piscataway Twp.	269,999	71,397	120,600	191,997	461,996	7,741	1,468,299	1,930,295
Plainsboro Twp.	34,699	4,480	3,300	7,780	42,479	392	70,625	113,104
Sayreville Bor.	216,415	99,376	160,500	259,876	476,291	7,332	1,328,977	1,805,268
South Amboy City	60,235	69,280	32,100	101,380	161,615	1,779	347,645	509,260
South Brunswick Twp.	115,424	31,840	56,900	88,740	204,134	3,822	723,173	927,337
South Plainfield Bor.	141,534	68,999	108,450	177,449	318,983	5,496	1,041,113	1,360,096
South River Bor.	100,758	110,542	58,250	168,792	269,550	3,425	695,159	964,709
Spotswood Bor.	56,254	16,725	37,650	54,375	110,629	1,773	345,928	456,557
Woodbridge Twp.	649,872	372,080	433,250	805,330	1,455,202	21,592	4,031,550	5,486,752
Totals	$ 4,035,959	$ 1,964,340	$ 2,212,600	$ 4,176,940	$ 8,212,901	123,910	$ 23,726,526	$ 31,939,427

Difference in Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp.	$ 128,902	$ 46,160	$ 61,900	$ 108,060	$ 236,962	3,743	$ 727,941	$ 964,903
Allenhurst Bor.	6,241	2,240	2,900	5,140	11,381	212	40,801	52,182
Allentown Bor.	14,373	5,406	5,950	11,356	25,729	463	93,064	118,793
Asbury Park City	97,986	39,200	15,500	54,700	152,686	1,259	293,742	446,428
Atlantic Highlands Bor.	34,808	17,111	17,700	34,811	69,619	1,133	231,481	301,100
Avon-By-The-Sea Bor.	15,260	10,400	7,800	18,200	33,460	507	102,074	135,534
Belmar Bor.	39,738	32,960	16,900	49,860	89,598	1,073	216,369	305,967
Bradley Beach Bor.	29,489	31,520	10,800	42,320	71,809	787	168,985	240,794
Brielle Bor.	27,195	11,446	15,550	26,996	54,191	1,060	208,153	262,344
Colts Neck Township	49,044	9,120	20,850	29,970	79,014	1,724	318,800	397,814
Deal Bor.	15,950	3,600	5,950	9,550	25,500	388	72,510	98,010
Eatontown Bor.	84,426	18,947	30,900	49,847	134,273	1,433	271,405	405,678
Englishtown Bor.	7,422	5,920	2,250	8,170	15,592	173	35,168	50,760
Fair Haven Bor.	40,086	19,600	26,700	46,300	86,386	1,668	332,837	419,223
Farmingdale Bor.	10,488	3,980	4,300	8,280	18,768	232	44,709	63,477
Freehold Bor.	75,482	35,880	31,000	66,880	142,362	1,957	390,825	533,187
Freehold Twp.	124,662	22,029	55,500	77,529	202,191	4,019	754,018	956,209
Hazlet Twp.	158,064	44,480	102,050	146,530	304,594	5,160	970,302	1,274,896
Highlands Bor.	32,057	32,960	13,200	46,160	78,217	933	185,767	263,984
Holmdel Twp.	56,138	8,960	27,000	35,960	92,098	1,982	365,937	458,035
Howell Twp.	193,698	104,480	70,700	175,180	368,878	5,839	1,118,768	1,487,646
Interlaken Bor.	7,470	2,080	6,900	8,980	16,450	350	66,368	82,818
Keansburg Bor.	67,916	54,080	24,700	78,780	146,696	1,707	348,845	495,541
Keyport Bor.	47,590	28,800	19,650	48,450	96,040	1,284	262,531	358,571
Little Silver Bor.	39,970	10,227	27,600	37,827	77,797	1,728	346,593	424,390
Loch Arbour Village	2,677	1,120	1,150	2,270	4,947	94	19,736	24,683
Long Branch City	214,596	105,398	64,550	169,948	384,546	4,136	851,766	1,236,312

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp.	121,371	37,760	62,450	100,210	221,581	4,735	927,469	1,149,050
Manasquan Bor.	36,065	34,443	22,500	56,943	93,008	1,453	294,156	387,164
Marlboro Twp.	106,712	22,240	35,350	57,590	164,302	3,760	713,206	877,508
Matawan Bor.	65,909	20,720	28,250	48,970	114,879	1,714	338,264	453,143
Middletown Twp.	411,472	169,760	256,350	426,110	837,582	15,635	2,987,231	3,824,813
Millstone Twp.	21,522	13,600	9,200	22,800	44,322	835	153,013	197,335
Monmouth Beach Bor.	23,665	6,400	10,250	16,650	40,315	802	159,100	199,415
Neptune Twp.	188,052	113,240	102,850	216,090	404,142	5,938	1,168,110	1,572,252
Neptune City Bor.	39,731	31,867	18,650	50,517	90,248	1,051	211,405	301,653
Ocean Twp.	168,197	42,963	83,750	126,713	294,910	5,106	1,001,590	1,296,500
Oceanport Bor.	38,564	10,639	25,600	36,239	74,603	1,296	246,904	321,707
Red Bank Bor.	82,712	49,198	23,650	72,848	155,560	1,707	360,342	515,902
Roosevelt Bor.	5,913	4,360	2,450	6,810	12,723	234	48,910	61,633
Rumson Bor.	51,277	20,140	30,300	50,440	101,717	1,978	392,887	494,604
Sea Bright Bor.	14,031	7,360	4,450	11,810	25,841	327	62,051	87,892
Sea Girt Bor.	14,932	7,040	13,150	20,190	35,122	771	149,248	184,370
Shrewsbury Bor.	21,023	6,060	16,450	22,510	43,533	882	175,015	218,548
Shrewsbury Twp.	8,494	....	....	....	8,494	237	24,154	32,648
South Belmar Bor.	9,818	23,680	5,350	29,030	38,848	389	84,055	122,903
Spring Lake Bor.	26,806	10,187	16,800	26,987	53,793	1,014	197,891	251,684
Spring Lake Heights Bor.	41,063	22,560	18,900	41,460	82,523	1,182	231,277	313,800
Tinton Falls	55,442	12,000	30,400	42,400	97,842	1,534	303,333	401,175
Union Beach Bor.	42,810	47,970	25,250	73,220	116,030	1,497	276,009	392,039
Upper Freehold Twp.	18,852	13,680	8,750	22,430	41,282	630	117,842	159,124
Wall Twp.	128,015	74,171	71,250	145,421	273,436	4,696	897,423	1,170,859
West Long Branch Bor.	48,874	15,200	31,600	46,800	95,674	1,725	335,406	431,080
Totals	$ 3,413,050	$ 1,525,343	$ 1,643,900	$ 3,169,243	$ 6,582,293	106,712	$ 20,695,785	$ 27.278,078

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town	$ 60,003	$ 48,553	$ 24,900	$ 73,453	$ 133,456	1,703	$ 331,342	$ 464,798
Boonton Twp.	20,927	10,112	13,850	23,962	44,889	912	167,019	211,908
Butler Bor.	52,875	27,773	28,750	56,523	109,398	1,708	324,068	433,466
Chatham Bor.	62,092	21,025	37,050	58,075	120,167	2,300	441,999	562,166
Chatham Twp.	59,129	10,080	35,850	45,930	105,059	2,322	437,931	542,990
Chester Bor.	9,354	4,000	4,100	8,100	17,454	309	59,442	76,896
Chester Twp.	32,180	5,550	15,600	21,150	53,330	1,183	225,697	279,027
Denville Twp.	94,722	47,560	63,350	110,910	205,632	3,912	727,722	933,354
Dover Town	98,764	61,223	35,650	96,873	195,637	2,489	486,470	682,107
East Hanover Twp.	64,380	25,914	34,150	60,064	124,444	2,296	403,267	527,711
Florham Park Bor.	63,280	12,357	37,800	50,157	113,437	2,022	362,692	476,129
Hanover Twp.	77,694	40,392	57,250	97,642	175,336	3,088	551,101	726,437
Harding Twp.	22,115	4,800	12,700	17,500	39,615	869	158,344	197,959
Jefferson Twp.	104,520	53,279	58,300	111,579	216,099	4,154	790,165	1,006,264
Kinnelon Bor.	55,852	6,880	31,200	38,080	93,932	2,093	396,924	490,856
Lincoln Park Bor.	58,569	19,360	30,850	50,210	108,779	1,877	367,676	476,455
Madison Bor.	110,146	37,000	52,300	89,300	199,446	3,236	629,466	828,912
Mendham Bor.	35,409	6,280	17,450	23,730	59,139	1,130	213,475	272,614
Mendham Twp.	28,984	3,840	14,500	18,340	47,324	1,144	214,083	261,407
Mine Hill Twp.	23,413	15,181	16,600	31,781	55,194	949	183,843	239,037
Montville Twp.	93,357	28,480	49,900	78,380	171,737	3,586	656,879	828,616
Morris Twp.	126,124	39,787	62,950	102,737	228,861	4,541	847,737	1,076,598
Morris Plains Bor.	36,269	14,480	25,250	39,730	75,999	1,467	277,893	353,892
Morristown Town	114,052	31,680	25,300	56,980	171,032	1,937	395,834	566,866
Mountain Lakes Bor.	30,063	1,120	13,950	15,070	45,133	1,078	209,621	254,754
Mount Arlington Bor.	25,973	7,848	11,450	19,298	45,271	775	149,405	194,676
Mount Olive Twp.	129,135	27,520	42,850	70,370	199,505	3,578	659,108	858,613
Netcong Bor.	23,740	16,960	10,700	27,660	51,400	600	116,145	167,545
Par-Troy Hills Twp.	341,002	80,000	131,300	211,300	552,302	9,221	1,712,098	2,264,400
Passaic Twp.	48,887	19,680	29,300	48,980	97,867	1,909	359,914	457,781
Pequannock Twp.	95,357	40,018	61,500	101,518	196,875	3,602	682,555	879,430
Randolph Twp.	126,028	18,840	53,000	71,840	197,868	3,733	705,118	902,986
Riverdale Bor.	18,005	9,280	14,100	23,380	41,385	656	123,742	165,127
Rockaway Bor.	45,391	25,746	25,950	51,696	97,087	1,486	279,744	376,831
Rockaway Twp.	136,386	39,334	64,250	103,584	239,970	4,805	892,621	1,132,591
Roxbury Twp.	121,569	36,160	76,200	112,360	233,929	4,863	905,382	1,139,311
Victory Gardens Bor.	8,248	1,920	2,500	4,420	12,668	143	28,707	41,375
Washington Twp.	65,137	13,754	30,750	44,504	109,641	2,581	469,452	579,093
Wharton Bor.	39,315	21,149	19,250	40,399	79,714	1,163	226,609	306,323
Totals	$ 2,758,446	$ 934,915	$ 1,372,650	$ 2,307,565	$ 5,066,011	91,420	$ 17,171,286	$ 22,237,297

Difference in Totals Due to Rounding

OCEAN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Barnegat Twp.	$ 51,495	$ 33,761	$ 30,150	$ 63,911	$ 115,406	2,015	$ 367,730	$ 483,136
Barnegat Light Bor.	5,729	5,508	4,200	9,708	15,437	213	39,445	54,882
Bay Head Bor.	8,637	3,440	6,700	10,140	18,777	364	69,051	87,828
Beach Haven Bor.	12,536	15,796	10,650	26,446	38,982	498	94,242	133,224
Beachwood Bor.	50,847	51,220	31,400	82,620	133,467	2,062	409,695	543,162
Berkeley Twp.	121,795	437,646	113,350	550,996	672,791	8,348	1,681,143	2,353,934
Brick Twp.	362,885	301,256	220,150	521,406	884,291	14,879	2,874,897	3,759,188
Dover Twp.	440,517	387,270	241,400	628,670	1,069,187	16,299	3,197,843	4,267,030
Eagleswood Twp.	6,889	13,600	4,100	17,700	24,589	301	49,122	73,711
Harvey Cedars Bor.	2,772	3,560	3,200	6,760	9,532	116	22,695	32,227
Island Heights Bor.	10,358	11,375	7,650	19,025	29,383	418	83,742	113,125
Jackson Twp.	169,070	74,494	76,475	150,969	320,039	5,104	973,125	1,293,164
Lacey Twp.	90,585	153,097	76,325	229,422	320,007	4,326	674,385	994,392
Lakehurst Bor.	25,939	11,200	9,200	20,400	46,339	467	93,010	139,349
Lakewood Twp.	236,830	298,760	104,000	402,760	639,590	9,488	1,991,799	2,631,389
Lavallette Bor.	15,847	22,000	12,700	34,700	50,547	673	129,240	179,787
Little Egg Harbor Twp.	51,632	80,576	42,650	123,226	174,858	2,456	476,941	651,799
Long Beach Twp.	29,305	34,333	24,550	58,883	88,188	1,276	240,036	328,224
Manchester Twp.	158,856	115,360	84,550	199,910	358,766	11,773	2,297,482	2,656,248
Mantoloking Bor.	3,257	320	2,200	2,520	5,777	164	30,709	36,486
Ocean Twp.	29,667	61,958	21,750	83,708	113,375	1,321	249,870	363,245
Ocean Gate Bor.	10,010	20,480	5,900	26,380	36,390	386	77,053	113,443
Pine Beach Bor.	10,972	14,720	10,050	24,770	35,742	549	110,505	146,247
Plumstead Twp.	32,869	21,817	16,100	37,917	70,786	948	161,152	231,938
Pt. Pleasant Bor.	120,805	145,132	80,950	226,082	346,887	4,911	975,125	1,322,012
Pt. Pleasant Beach Bor.	38,434	32,695	20,650	53,345	91,779	1,184	235,648	327,427
Seaside Heights Bor.	11,211	19,200	6,550	25,750	36,961	321	62,734	99,695
Seaside Park Bor.	15,472	17,714	10,250	27,964	43,436	534	102,279	145,715
Ship Bottom Bor.	10,412	18,240	8,300	26,540	36,952	467	84,607	121,559
South Toms River Bor.	27,694	20,800	10,400	31,200	58,894	800	152,689	211,583
Stafford Twp.	64,202	95,520	56,750	152,270	216,472	2,852	484,747	701,219
Surf City Bor.	12,024	16,717	8,750	25,467	37,491	460	87,393	124,884
Tuckerton Bor.	24,068	22,774	9,300	32,074	56,142	552	105,051	161,193
Totals	$ 2,263,620	$ 2,562,339	$ 1,371,300	$ 3,933,639	$ 6,197,259	96,525	$ 18,685,183	$ 24,882,442

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Bloomingdale Bor.	$ 56,070	$ 28,676	$ 29,800	$ 58,476	$ 114,546	1,846	$ 363,081	$ 477,627
Clifton City	531,662	440,374	295,150	735,524	1,267,186	16,680	3,187,132	4,454,318
Haledon Bor.	43,077	44,580	17,300	61,880	104,957	1,224	248,258	353,215
Hawthorne Bor.	126,888	116,059	67,650	183,709	310,597	4,245	839,825	1,150,422
Little Falls Twp.	82,569	58,580	43,950	102,530	185,099	2,467	471,220	656,319
North Haledon Bor.	52,035	42,257	32,200	74,457	126,492	2,074	404,961	531,453
Passaic City	346,928	134,705	54,050	188,755	535,683	4,136	841,551	1,377,234
Paterson City	1,050,023	455,680	124,700	580,380	1,630,403	11,845	2,285,853	3,916,256
Pompton Lakes Bor.	77,072	38,964	50,550	89,514	166,586	2,740	543,608	710,194
Prospect Park Bor.	33,026	31,680	10,900	42,580	75,606	850	169,580	245,186
Ringwood Bor.	91,390	27,933	37,650	65,583	156,973	3,231	622,939	779,912
Totowa Bor.	78,875	81,280	53,700	134,980	213,855	2,676	498,415	712,270
Wanaque Bor.	63,239	47,276	37,950	85,226	148,465	2,276	445,183	593,648
Wayne Twp.	331,047	98,420	186,200	284,620	615,667	11,146	2,140,544	2,756,211
West Milford Twp.	148,355	61,363	74,200	135,563	283,918	5,627	1,087,847	1,371,765
West Paterson Bor.	75,243	51,040	40,400	91,440	166,683	2,093	402,710	569,393
Totals	$ 3,187,500	$ 1,756,867	$ 1,156,350	$ 2,915,217	$ 6,102,717	75,156	$ 14,552,705	$ 20,655,422

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp.	$ 17,315	$ 18,815	$ 9,850	$ 28,665	$ 45,980	652	$ 119,618	$ 165,598
Carneys Point Twp.	52,847	32,594	33,700	66,294	119,141	1,970	382,502	501,643
Elmer Bor.	10,863	10,080	4,650	14,730	25,593	380	72,624	98,217
Elsinboro Twp.	7,415	11,090	8,600	19,690	27,105	405	72,389	99,494
L. Alloways Creek Twp.	....	12,666	4,750	17,416	17,416	378	45,764	63,180
Mannington Twp.	12,836	11,360	5,450	16,810	29,646	363	65,567	95,213
Oldmans Twp.	13,854	6,240	5,750	11,990	25,844	411	75,740	101,584
Penns Grove Bor.	35,989	25,440	11,850	37,290	73,279	824	147,272	220,551
Pennsville Twp.	97,686	61,584	62,400	123,964	221,650	3,499	609,843	831,493
Pilesgrove Twp.	19,732	11,040	10,550	21,590	41,322	714	135,188	176,510
Pittsgrove Twp.	36,618	30,659	18,750	49,409	86,027	1,380	256,508	342,535
Quinton Twp.	18,408	15,840	9,750	25,590	43,998	603	107,794	151,792
Salem City	48,061	26,332	16,500	42,832	90,893	1,053	186,253	277,146
Upper Pittsgrove Twp.	22,662	10,371	8,200	18,571	41,233	674	124,016	165,249
Woodstown Bor.	22,156	14,240	11,150	25,390	47,546	732	139,447	186,993
Totals	$ 416,442	$ 298,330	$ 221,900	$ 520,230	$ 936,672	14,038	$ 2,540,526	$ 3,477,198

Difference in Totals Due to Rounding

TABLE 26

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY-CALENDAR YEAR 1980

	Value of State Property	Payment 1/2 May 1 1/2 Nov. 1
Atlantic County		
Atlantic City	$13,264,000	$363,434
Brigantine City	198,700	1,371
Galloway Twp.	33,888,800	47,444
Hammonton Town	229,300	1,032
Mullica Twp.	357,800	1,217
Totals	$47,938,600	$414,497
Bergen County		
Dumont Boro	$ 387,600	$ 6,395
Edgwater Boro	2,593,900	22,826
Fort Lee Boro	2,237,650	12,307
Hohokus Boro	517,300	3,466
Lodi Boro	1,853,700	12,976
Mahwah Twp.	28,112,700	70,282
Paramus Boro	3,242,500	11,673
Riveredge Boro	124,600	1,034
Teaneck Twp.	4,910,000	60,884
Totals	$43,979,950	$201,844
Burlington County		
Bordentown Twp.	$15,357,980	$ 76,790
Chesterfield Twp.	36,776,700	7,073
Medford Twp.	967,850	2,904
Mt. Holly Twp.	578,600	3,472
Palmyra Boro	1,213,400	4,126
Pemberton Twp.	2,895,200	19,687
Woodland Twp.	4,898,550	2,449
Totals	$62,688,280	$116,500
Camden County		
Camden City	$23,334,645	$436,358
Cherry Hill Twp.	2,839,975	4,260
Totals	$26,174,620	$440,618
Cape May County		
North Wildwood City	$ 222,800	$ 2,206
Ocean City	376,390	2,861
Woodbine Boro	6,697,900	24,943
Totals	$7,297,090	$30,009
Cumberland County		
Lawrence Twp.	$ 1,373,850	$ 6,732
Maurice River Twp.	18,916,089	4,837
Millville City	1,008,200	6,049
Vineland City	34,299,600	168,068
Totals	$55,597,739	$185,686
Essex County		
Caldwell Boro	$ 343,200	$ 3,020
Cedar Grove Twp.	1,223,200	5,871
Irvington Town	314,100	6,219

Essex County (continued)		
Montclair Town	8,005,600	105,674
Newark City	193,983,500	3,782,678
Orange City	289,700	9,039
West Orange Town	1,762,900	19,392
Totals	$205,922,200	$3,931,893
Gloucester County		
Clayton Boro	$ 3,505,700	$ 22,086
Deptford Twp.	655,700	1,967
Glassboro Boro	62,175,760	183,647
Monroe Twp.	3,508,700	10,877
Pitman Boro	318,800	1,594
Woodbury City	460,700	3,179
Totals	$70,577,360	$223,350
Hudson County		
Bayonne City	$ 830,100	$ 12,202
Jersey City	20,791,700	588,405
North Bergen Twp.	90,200	1,109
Secaucus Town	1,870,200	6,359
Totals	$23,582,200	$608,076
Hunterdon County		
Clinton Twp.	$7,991,000	$11,187
Raritan Twp.	840,900	1,514
Totals	$8,831,900	$12,701
Mercer County		
East Windsor Twp.	$ 191,400	$ 1,110
Ewing Twp.	83,232,800	350,000
Lawrence Twp.	8,628,300	25,022
Princeton Boro	772,400	3,321
Princeton Twp.	1,250,000	4,625
Trenton City	52,155,080	1,470,773
Totals	$146,229,980	$1,854,852
Middlesex		
Cartaret Boro	$ 344,000	$ 2,305
East Brunswick Twp.	956,500	6,600
Edison Twp.	13,716,700	6,858
Highland Park	1,616,000	13,736
Monroe Twp.	11,058,700	11,059
New Brunswick City	70,694,100	692,802
North Brunswick Twp.	11,430,100	27,432
Perth Amboy City	146,800	1,057
Piscataway Twp.	108,130,600	378,457
Woodbridge Twp.	21,392,800	14,974
Totals	$239,486,300	$1,155,281
Monmouth County		
Asbury Park City	$ 60,000	$ 2,232
Atlantic Highlands Boro	343,700	2,612
Eatontown Boro	978,600	5,089
Freehold Boro	323,600	2,654
Freehold Twp.	754,250	1,886
Highlands Boro	240,900	2,337
Long Branch City	1,151,000	9,668
Marlboro Twp.	31,772,300	120,735
Middletown Twp.	232,100	1,137
Red Bank Boro	601,700	3,550
Roosevelt Boro	273,710	1,150
Sea Bright Boro	147,000	1,529
Sea Girt Boro	10,205,700	43,885

Monmouth County (continued)		
Tinton Falls Boro	488,800	2,640
Wall Twp.	3,611,700	9,029
Totals	$51,185,060	$210,131
Morris County		
Chester Twp.	$ 253,200	$ 1,494
Denville Twp.	371,200	1,448
Morris Twp.	2,429,700	8,990
Morris Plains Boro	559,200	3,635
Morristown Town	214,000	2,803
Mount Olive Twp.	770,800	2,389
Parsippany Troy Hills Twp.	48,333,900	154,668
Randolph Twp.	244,300	1,173
Riverdale Boro	489,300	1,957
Rockaway Twp.	750,500	3,452
Roxbury Twp.	3,658,800	16,830
Totals	$58,074,900	$198,840
Ocean County		
Barnegat Twp.	$ 978,400	$ 2,250
Dover Twp.	1,590,400	5,248
Jackson Twp.	11,222,200	63,967
Little Egg Harbor Twp.	3,699,833	17,019
Mantoloking Boro	271,000	1,951
Point Pleasant Boro	486,350	1,584
Pt. Pleasant Beach Boro	299,750	1,409
Stafford Twp.	2,278,800	5,697
Totals	$20,726,733	$99,125
Passaic County		
Clifton City	$ 1,626,100	$ 7,155
Haledon Boro	307,900	1,016
Little Falls Twp.	18,575,500	55,727
North Haledon Boro	4,528,900	14,040
Passaic City	333,900	5,376
Paterson City	462,300	6,426
Totowa Boro	14,426,200	11,541
Wayne Twp.	48,062,500	259,538
West Milford Twp.	3,063,000	16,234
Totals	$91,386,300	$377,051
Salem County		
Carneys Point Township	$448,450	$1,614
Totals	$448,450	$1,614
Somerset County		
Bedminster Twp.	$ 1,293,200	$ 6,337
Bound Brook Boro	465,300	3,118
Green Brook Twp.	16,077,000	64,308
Montgomery Twp.	34,141,800	64,869
North Plainfield Boro	1,467,300	13,352
Somerville Boro	144,600	1,157
Totals	$53,589,200	$153,141
Sussex County		
Byram Twp.	$1,164,700	$ 5,824
Green Twp.	1,051,395	2,523
Hardyston Twp.	1,093,400	6,342
Newton Town	655,950	2,230
Sparta Twp.	331,200	1,689
Wantage Twp.	913,800	1,553
Totals	$5,210,445	$20,161

Union County		
Elizabeth City	$ 2,956,900	$ 33,709
Plainfield City	339,100	5,527
Rahway City	1,488,600	14,142
Scotch Plains Twp.	635,500	2,669
Union Twp.	44,958,400	269,750
Westfield Town	1,887,800	8,118
Totals	$52,266,300	$333,915
Warren County		
Hackettstown Town	$ 2,119,125	$ 8,688
Phillipsburg Town	436,825	2,534
Totals	$2,555,950	$11,222
STATE TOTALS	$1,273,749,557	$10,580,508

CHAPTER VII

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

This chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

RECENT CHANGES IN TAX LAWS

ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Tax Is Imposed Upon The Receipts Derived From The Wholesale Sale of Alcoholic Beverages—Chapter 62, P.L. 1980 (approved July 7, 1980). This law provides for a tax of 6.5% upon the receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee. The tax will be collected by the wholesaler of alcoholic beverages from the retail licensee and the tax is to be separately stated on the sales invoice. This tax replaces the 5% sales tax imposed upon the receipts from the sale of alcoholic beverages at the minimum consumer resale price under the New Jersey Sales and Use Tax Act. The 5% sales tax was eliminated by amendment to the New Jersey Sales and Use Tax Act under Chapter 61, P.L. 1980 (approved July 7, 1980).

The Alcoholic Beverage Wholesale Sales Tax Act takes effect immediately, but applies to alcoholic beverages delivered to retail licensees after July 31, 1980 even though rendered under a contract entered into prior to that date. Wholesalers are required to file a return and pay the tax on or before September 20, 1980 and on or before the twentieth day of each month for the preceding month.

CIGARETTE TAX

Prescribes requirements for licensing of certain persons authorized to sell or manufacture cigarettes—Chapter 481, P.L. 1979 (approved February 28, 1980). Provides for the licensing and fingerprinting of certain categories of sellers or manufacturers of cigarettes in New Jersey. Certain individuals related to distributors, wholesale dealers operating more than five cigarette vending machines, and retail dealers who sell cigarettes at retail at more than five premises, must submit with their applications for a cigarette license, fingerprints, to be processed through the F.B.I. and the New Jersey State Police, and such other information as the Director may require.

CORPORATION BUSINESS TAX

Increase in Tax Rate on Net Income Base—Chapter 280, P.L. 1979 (approved January 8, 1980). Increases the Corporation Business Tax based on net income from 7-1/2% to 9% for accounting periods ending after December 31, 1979.

SOMERSET COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Bedminster Twp.	$ 19,227	$ 5,557	$ 10,150	$ 15,707	$ 34,934	565	$ 102,946	$ 137,880
Bernards Twp.	93,377	11,907	48,900	60,807	154,184	3,029	560,329	714,513
Bernardsville Bor.	45,309	13,600	24,400	38,000	83,309	1,610	305,449	388,758
Bound Brook Bor.	64,960	37,080	31,800	68,880	133,840	1,831	371,476	505,316
Branchburg Twp.	46,436	11,798	27,650	39,448	85,884	1,886	339,519	425,403
Bridgewater Twp.	222,239	66,119	123,900	190,019	412,258	7,459	1,402,387	1,814,645
Far Hills Bor.	5,278	2,080	2,050	4,130	9,408	155	28,554	37,962
Franklin Twp.	212,885	69,590	100,050	169,640	382,525	6,689	1,294,108	1,676,633
Green Brook Twp.	30,432	9,120	21,200	30,320	60,752	1,211	233,893	294,645
Hillsborough Twp.	119,098	29,697	54,500	84,197	203,295	4,371	803,883	1,007,178
Manville Bor.	81,845	76,480	52,150	128,630	210,475	2,742	531,720	742,195
Millstone Bor.	4,001	2,080	1,950	4,030	8,031	139	26,060	34,091
Montgomery Twp.	50,724	9,721	20,450	30,171	80,895	1,483	278,916	359,811
North Plainfield Bor.	133,020	65,644	65,350	130,994	264,014	3,810	774,281	1,038,295
Peapack-Gladstone Bor.	13,642	8,360	6,450	14,810	28,452	442	84,009	112,461
Raritan Bor.	41,957	49,492	22,400	71,892	113,849	1,338	269,469	383,318
Rocky Hill Bor.	5,968	2,880	2,550	5,430	11,398	178	33,946	45,344
Somerville Bor.	91,793	41,305	37,100	78,405	170,198	2,203	452,535	622,733
So. Bound Brook Bor.	30,527	17,500	15,250	32,750	63,277	899	177,017	240,294
Warren Twp.	69,917	19,040	39,750	58,790	128,707	2,541	479,966	608,673
Watchung Bor.	36,140	7,144	23,750	30,894	67,034	1,426	262,806	329,840
Totals	$ 1,418,773	$ 556,195	$ 731,750	$ 1,287,945	$ 2,706,718	46,007	$ 8,813,268	$ 11,519,986

Difference in Totals Due to Rounding

SUSSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor.	$ 6,568	$ 3,271	$ 2,050	$ 5,321	$ 11,889	139	$ 26,253	$ 38,142
Andover Twp.	27,653	11,840	16,000	27,840	55,493	977	185,088	240,581
Branchville Bor.	7,094	4,320	3,850	8,170	15,264	226	42,705	57,969
Byram Twp.	52,048	12,000	22,450	34,450	86,498	1,928	366,068	452,566
Frankford Twp.	26,772	16,763	16,900	33,663	60,435	967	187,419	247,854
Franklin Bor.	31,661	28,864	12,850	41,714	73,375	972	188,949	262,324
Fredon Twp.	13,847	6,720	7,300	14,020	27,867	567	108,935	136,802
Green Twp.	15,383	5,440	6,900	12,340	27,723	559	107,793	135,516
Hamburg Bor.	14,762	8,530	6,050	14,580	29,342	414	78,599	107,941
Hampton Twp.	19,732	16,320	13,800	30,120	49,852	891	169,826	219,678
Hardyston Twp.	30,848	17,440	15,350	32,790	63,638	1,079	206,039	269,677
Hopatcong Bor.	93,452	56,075	55,800	111,875	205,327	4,289	851,667	1,056,994
Lafayette Twp.	11,437	5,070	5,050	10,120	21,557	364	68,113	89,670
Montague Twp.	13,130	8,960	6,800	15,760	28,890	399	70,668	99,558
Newton Town	58,576	30,190	20,550	50,740	109,316	1,347	267,253	376,569
Ogdensburg Bor.	19,350	10,966	10,900	21,866	41,216	694	131,738	172,954
Sandyston Twp.	10,863	12,784	6,300	19,084	29,947	392	74,688	104,635
Sparta Twp.	91,240	17,256	50,300	67,556	158,796	3,541	686,833	845,629
Stanhope Bor.	29,756	8,640	12,300	20,940	50,696	926	179,312	230,008
Stillwater Twp.	19,548	21,760	14,450	36,210	55,758	925	179,537	235,295
Sussex Bor.	16,892	11,520	5,650	17,170	34,062	334	67,074	101,136
Vernon Twp.	86,768	43,840	57,650	101,490	188,258	3,921	734,932	923,190
Walpack Twp.	....	929	317	1,246	1,246	16	1,238	2,484
Wantage Twp.	45,255	26,552	21,550	48,102	93,357	1,589	305,466	398,823
Totals	$ 742,635	$ 386,051	$ 391,117	$ 777,168	$ 1,519,803	27,456	$ 5,286,192	$ 6,805,995

Difference in Totals Due to Rounding

UNION COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp.	$ 89,308	$ 22,346	$ 54,650	$ 76,996	$ 166,304	3,314	$ 603,831	$ 770,135
Clark Twp.	120,238	45,625	99,850	145,475	265,713	4,347	836,035	1,101,748
Cranford Twp.	175,803	80,263	120,650	200,913	376,716	6,505	1,277,172	1,653,888
Elizabeth City	700,842	326,246	128,600	454,846	1,155,688	10,992	2,254,450	3,410,138
Fanwood Bor.	56,842	16,564	38,500	55,064	111,906	2,220	442,231	554,137
Garwood Bor.	33,156	32,210	20,950	53,160	86,316	1,067	213,610	299,926
Hillside Twp.	147,904	101,706	67,650	169,356	317,260	4,937	1,001,221	1,318,481
Kenilworth Bor.	58,187	44,254	40,950	85,204	143,391	2,208	415,988	559,379
Linden City	268,962	254,708	142,050	396,758	665,720	8,283	1,489,312	2,155,032
Mountainside Bor.	48,505	17,280	38,100	55,380	103,885	2,158	410,343	514,228
New Providence Bor.	90,339	17,600	60,200	77,800	168,139	3,116	602,346	770,485
Plainfield City	296,314	97,076	81,200	178,276	474,590	6,820	1,424,689	1,899,279
Rahway City	188,284	136,575	115,500	252,075	440,359	6,006	1,215,658	1,656,017
Roselle Bor.	146,279	97,160	70,950	168,110	314,389	4,263	867,808	1,182,197
Roselle Park Bor.	90,803	72,400	49,050	121,450	212,253	2,810	571,575	783,828
Scotch Plains Twp.	147,146	49,501	90,750	140,251	287,397	5,670	1,115,987	1,403,384
Springfield Twp.	100,287	48,601	64,200	112,801	213,088	3,573	702,941	916,029
Summit City	150,594	48,479	70,050	118,529	269,123	4,844	936,178	1,205,301
Union Twp.	337,841	341,931	229,050	570,981	908,822	13,414	2,623,098	3,531,920
Westfield Town	218,654	59,127	124,600	183,727	402,381	7,714	1,502,547	1,904,928
Winfield Twp.	13,396	....	....	....	13,396	667	48,279	61,675
Totals	$ 3,479,683	$ 1,909,652	$ 1,707,500	$ 3,617,152	$ 7,096,835	104,926	$ 20,555,298	$ 27,652,133

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allamuchy Twp.	$ 13,717	$ 4,160	$ 5,050	$ 9,210	$ 22,927	515	$ 89,994	$ 112,921
Alpha Bor.	18,558	22,880	10,850	33,730	52,288	649	115,076	167,364
Belvidere Town	18,292	13,083	11,200	24,283	42,575	614	117,276	159,851
Blairstown Twp.	....	15,680	13,050	28,730	28,730	951	136,712	165,442
Franklin Twp.	15,806	11,985	7,200	19,185	34,991	509	89,892	124,883
Frelinghuysen Twp.	8,507	5,497	3,500	8,997	17,504	292	54,359	71,863
Greenwich Twp.	10,945	10,377	6,000	16,377	27,322	448	83,927	111,249
Hackettstown Town	69,603	22,061	26,900	48,961	118,564	1,674	324,819	443,383
Hardwick Twp.	5,128	4,160	3,150	7,310	12,438	220	40,844	53,282
Harmony Twp.	16,680	13,587	10,250	23,837	40,517	667	124,437	164,954
Hope Twp.	9,777	6,080	5,250	11,330	21,107	372	69,372	90,479
Independence Twp.	19,077	11,840	9,100	20,940	40,017	638	117,734	157,751
Knowlton Twp.	13,635	10,880	5,600	16,480	30,115	439	82,812	112,927
Liberty Twp.	9,689	9,600	6,500	16,100	25,789	406	75,741	101,530
Lopatcong Twp.	32,036	26,760	20,750	47,510	79,546	1,255	238,570	318,116
Mansfield Twp.	35,546	15,920	12,900	28,820	64,366	998	186,193	250,559
Oxford Twp.	13,703	12,357	6,000	18,357	32,060	417	77,778	109,838
Pahaquarry Twp.	....	....	....	....	....	....	....	....
Phillipsburg Town	120,982	112,217	58,950	171,167	292,149	3,515	667,771	959,920
Pohatcong Twp.	26,820	27,023	19,450	46,473	73,293	1,054	195,275	268,568
Washington Bor.	45,501	38,186	18,300	56,486	101,987	1,255	247,058	349,045
Washington Twp.	26,396	21,526	18,250	39,776	66,172	1,086	204,626	270,800
White Twp.	19,671	11,040	8,950	19,990	39,661	624	106,161	147,822
Totals	$ 550,070	$ 426,899	$ 287,150	$ 714,049	$ 1,264,119	18,598	$ 3,448,429	$ 4,712,548

Difference in Totals Due to Rounding

EMERGENCY TRANSPORTATION TAX

Amends Law To Conform With Recent Changes in New York Personal Income Tax Law With Respect To Tax Rate on Personal Service Income—Chapter 437, P.L. 1979 (approved February 14, 1980). Conforms the Emergency Transportation Tax Act to recent changes in the New York State Personal Income Tax Law with respect to the tax rates applicable to "personal service income." Beginning in 1980 the rate drops 12% to 11% and from 1981 and thereafter to 10%. The act also repeals the provisions in the law relating to deductions for allocable expenses attributable to items of tax preference, and it also increases the amount of net capital loss that may be deducted against gross income.

Extended for an Additional 10 years—Chapter 89, P.L. 1980 (approved August 21, 1980). The act is extended for an additional 10 year period, i.e., to December 31, 1990.

GROSS INCOME TAX

Capital Gains—Chapter 218, P.L. 1979 (approved October 11, 1979). Amend the Gross Income Tax Act by excluding capital gains up to $100,000 on the sale of a residence by persons 55 years and older who resided in said residence for three years of the five-year period ending on the date of the sale, retroactive to January 1, 1979.

Wage Reporting Act—Matching of Records of Persons Receiving Certain Public Assistance and Unemployment Compensation and Persons Receiving Wages From Employers—Chapter 48, P.L. 1980 (approved June 26, 1980). This law provides for the supplying to the Director of the Division of Taxation of a quarterly list (1) from the Director of the Division of Public Welfare of the names and social security numbers of persons receiving public assistance through the Department of Public Welfare or any county welfare board, and (2) from the Director of the Division of Unemployment and Disability Insurance of the names and social security numbers of persons receiving unemployment compensation through the Division of Unemployment and Disability Insurance.

These lists of names and social security numbers are to be compared by the Director of the Division of Taxation with the list of employees obtained from the quarterly report required to be filed with him, under this law, by every employer deducting and withholding New Jersey gross income tax. The employer's report to the Director of the Division of Taxation will include the name and social security number of each employee employed in this State, whether or not subject to gross income tax withholding, the gross wages paid, and the amount of gross income tax withheld.

The names and social security numbers of persons who appear on the list supplied by the Divisions of Public Welfare and Unemployment and Disability Insurance shall be provided to the Directors of these Divisions. These Divisions will investigate and take appropriate action against such persons.

Disclosures may be made by the Division of Taxation or its employees in implementing this Act to officers and employees of the Division of Public Welfare, county welfare boards, and the Division of Unemployment and Disability Insurance. No disclosure may be made to any receiving agency with respect to federal tax information obtained directly from the Internal Revenue Service pursuant to agreement except with the consent of the Internal Revenue Service.

The first quarterly report is to be filed with the Director of the Division of Taxation four months from the effective date of this Act. The Act expires July 1, 1984 except as to the reporting provisions which expire January 1, 1984.

INHERITANCE TAX

Transfers Without Waiver—Chapter 217, P.L. 1979 (approved October 11, 1979). Amends the Inheritance Tax Law by raising the limit involving transfers of funds of a decedent without a waiver from $1,500 to $5,000 where a transfer to a surviving spouse is made, provided that the value of the gross estate, real and personal, of the decedent does not exceed $5,000 (increased from $1,500) where the transferee is the surviving spouse.

Increase in Amount of Estate Threshold for Affidavit in Lieu of General Administration by Spouse or Next of Kin—Chapter 316, P.L. 1979 (approved January 18, 1980). Increases the amount of an estate in which the spouse or next of kin of a decedent who dies intestate is permitted to file an affidavit in lieu of general administration. For the spouse the estate must be less than $10,000.00. For next of kin, the estate must be less than $5,000.00.

Exemption to Surviving Spouse Where Couple Owned Certificate in Cooperative Housing for Dwelling Purposes—Chapter 413, P.L. 1979 (approved February 8, 1980). Excludes from the transfer inheritance tax certain rights to ownership or possession of stock in a cooperative housing corporation as surviving joint tenant.

Provides for Uniformity of Inheritance Tax Liens and Liability—Chapter 417, P.L. 1979 (approved February 8, 1980). Increases the lien period for inheritance taxes from 10 to 15 years and reduces the time limit of the liability from 20 to 15 years.

Provides a Procedure for the Disclaimer of Transfers Under Nontestamentary Instruments—Chapter 492, P.L. 1979 (approved February 28, 1980). Provides a procedure for disclaiming the succession to real and personal property under nontestamentary instruments such as inter vivos trusts, deeds, insurance policies, multiple party bank accounts and the like, and prescribes the time within which a disclaimer must be filed or delivered concerning a "present interest" and a "future interest."

LOCAL PROPERTY TAX

Municipal Land Use Law—Technical Amendments—Chapter 216, P.L. 1979 (approved October 11, 1979). Makes extensive technical amendments to the Municipal Land Use Law. The law is the result of extensive deliberations by the subcommittee of the Municipal Land Use Law Drafting Committee of the League of Municipalities.

Moratorium on Taxation of Mobile Homes Until 1981—Chapter 366, P.L. 1979 (approved February 4, 1980). Mobile homes which were assessed and taxed as real property prior to and on March 20, 1979 for which no appeal has been taken on the imposition of a real property tax as of such date shall be assessed and taxed as real property. Where any such mobile home is resold and acquired after March 20, 1979, it shall continue to be assessed and taxed as real property.

Mobile homes which were not assessed and taxed as real property prior to and on March 20, 1979 shall not be assessed and taxed as real property until October 1, 1980 for the tax year 1981. Mobile homes located after March 20, 1979 in any mobile home park in which mobile homes were not assessed and taxed as real property prior to March 20, 1979 and for which no appeal was taken on the imposition of a real property tax as of such date shall not be assessed as real property until October 1, 1980 for the tax year 1981.

Mobile homes acquired after March 20, 1979 and not located in any mobile home park shall be assessed and taxed as all other real property in the taxing district.

During the period of the moratorium and for the tax years 1978, 1979 and 1980 no mobile homes subject to the moratorium shall be assessed as an added or omitted assessment and taxed as real property.

Interest on Real Property Taxes—Chapter 435 P.L. 1979 (approved February 14, 1980). Establishes 8% per annum as the interest rate payable on delinquent taxes on the first $1,500 and 18% per annum on any excess amount.

Transfer of Tax Exempt Property—Chapter 454, P.L. 1979 (approved February 22, 1980). Permits transfer of tax exempt property from one non-profit organization to another without disturbing exemption provided application for exemption is made within sixty days of acquisition.

Provides for Exemption from Taxation of Certain Property of Non-Profit Oranization—Chapter 471, P.L. 1979 (approved February 27, 1980). Provides that religious organizations which have been granted exemption from taxation under R.S. 54:4-3.6 as amended, for the tax year 1978 may file an application within 30 days of the enactment of this legislation for an exemption of such land from taxation for the tax years 1976 and 1977. In addition, it provides that a fraternal organization or lodge exempt from taxation under R.S. 54:4-3.26 as amended, be permitted to file an application within 30 days of enactment of this legislation for exemption on real and personal property tax for the year 1972 in which the exemption was lost for failure to file a timely application in the year 1972.

County Tax Administrator—Administrative and Tax Appeal Procedure Changes—Chapter 499, P.L. 1979 (approved February 29, 1980). Establishes the office of County Tax Administrator, increases the salaries of members of county boards of taxation and permits certain board secretaries to continue as an administrator on a part-time basis. Strengthens the status and capabilities of the county boards of taxation by modernizing and professionalizing their administration and property tax appeal responsibilities. Provides for several changes with respect to administrative and tax appeal procedures.

Remission or Rebate of Taxes Resulting From Abolition of County Park Commission—Chapter 24, P.L. 1980 (approved May 1, 1980). Provides that in certain cases no municipality shall be entitled to a remission or rebate of any portion of county taxes for ratables subject to taxation by virtue of the abolition of the county park commission.

MOTOR FUELS TAX

Increases Penalty Provisions—Chapter 367, P.L. 1979 (approved February 4, 1980). Increases the penalty for making any false statement or concealing any material fact in any report or affidavit to a crime of the fourth degree punishable by a fine of not more than $5,000 or by imprisonment of not more than 18 months or both.

PUBLIC UTILITIES TAX

Excise Taxes on Gross Receipts—Chapter 36, P.L. 1979 (approved March 2, 1979). Require public utilities companies to pay their public utility excise taxes on gross receipts on a more current basis, requires the company to pay 55% of their taxes in advance.

Prescribes the Distribution of the Public Utilities Franchise Tax for Telephone, Telegraph and Messenger System Companies—Chapter 10, P.L. 1980 (approved March 18, 1980). This act is part of three bill package (Chapters 10, 11 and 12, P.L. 1980, approved March 18, 1980) which provides for a reallocation of revenue from public utility franchise and gross receipts taxes. The act provides for state collection and distribution of the public utility franchise tax receipts for telephone, telegraph and messenger system companies. Prior to the enactment of this legislation, each utility company made payment directly to the municipality. The act provides that no municipality may receive more than $700 per capita from both the public utility franchise and gross receipts taxes. It also prescribes that municipalities with municipal purposes tax rates (i.e. $0.10 or less) for the three preceding years would have their annual revenue growth limited to 50% of the increase as allocated by the traditional apportionment method. Provides for recapture of annual growth where tax rate increases above the $0.10 rate for three years. Contiguous municipalities with electric generating stations will not be subject to the limitations for municipalities with municipal purpose tax rates of $0.10 or less. The act further provides that a municipality which would realize more than $700 per capita in 1980 shall receive no less than 50% of its total 1979 receipts; in 1981 such a municipality would receive 75% of its 1979 receipts with 35% of that 75% allocated to the county in which the municipality is located. The act is effective immediately and applies to any taxes payable under P.L. 1940, C.4 (N.J.S.A. 54:30A-16, et seq.) on or after January 1, 1980.

Prescribes the Distribution of the Public Utilities Franchise and Gross Receipts Taxes for Street Railway, Traction, Sewerage, Water, Gas and Electric Light, Heat and Power Corporations—Chapter 11, P.L. 1980 (approved March 18, 1980). This act is part of a three bill package (Chapters 10, 11, and 12, P.L. 1980, approved March 18, 1980) which provides for a reallocation of revenue from public utlity franchise and gross receipts taxes. The act provides for the state collection and distriubtion of the public utility franchise and gross receipts tax receipts for street railway, traction, sewerage, water, gas and electric light, heat and power corporations. The provisions of this act are the same as Chapter 10, P.L. 1980. Reference should be made to the said Chapter 10 which details the identical provisions that apply to the above type public utility corporations. The act is effective immediately and applies to any taxes payable under P.L. 1940, c.5 (N.J.S.A. 54:30A-49, et seq.) on or after January 1, 1980.

Municipal Purposes Tax Assistance Act of 1980—Chapter 12, P.L. 1980 (approved March 18, 1980). The act is part of a three bill package (Chapters 10, 11 and 12, P.L. 1980, approved March 18, 1980) which provides for a reallocation of revenue from public utility franchise and gross receipts taxes. This act establishes a Municipal Purposes Tax Assistance Fund and provides for the distribution to eligible municipalities from this fund. Distribution from the fund is made to the municipalities according to a formula of equalized tax valuations per capita. The total amount of money to be distributed shall be not less than $27 million. Qualifying municipalities must have a municipal index of assessed valuation per capita less than 0.90 and an equalized municipal purposes tax rate of not less than the state average. Participating municipalities must have an index of assessed valuation per capital less than 2.0 and an effective municipal purposes tax rate of not less than one-half of the state average. Of the $27 million amount to be distributed qualifying municipalities will receive 23/27 and participating municipalities will receive 4/27. However, any municipality which has had an equalized municipal purposes tax rate of less than $0.10 for the three preceding tax years (1977, 1978 and 1979) must have an effective municipal purposes tax rate not less than one-half of the state average for the next three tax years (1980, 1981 and 1982) to be considered a participating municipality. This act is effective immediately.

REALTY TRANSFER FEE TAX

Sheriff's Deeds—Chapter 225, P.L. 1979 (approved October 12, 1979). Provides that the realty transfer fee to be collected upon the recording of a sheriff's deed will be computed to include the amount bid at the sale, including the balance of any superior mortgage, lien or encumbrance to which the sale was subject under present law.

Chapter 293, P.L. 1979 (approved January 14, 1980). Amends the Realty Transfer Tax Law to exempt real property transfers by executor or administrator to devisee or heir in order to effect distribution of decedent's estate in accordance with decedent's will or intestate law of this State.

SALES TAX

Amends, the Exemption for the Local Luxury Tax—Chapter 273, P.L. 1979 (approved January 3, 1980). Amends subsection (s) of section 8 of the Sales and Use Tax Act to provide that sales taxable under local ordinance pursuant to c. 71, P.L. 1947 which is in effect since April 21, 1966, are exempt from tax through June 30, 1980 provided the tax under local ordinance is at the rate of 5%. From July 1, 1980 through June 30, 1981 such sales taxable under local ordinance are subject to a 1% sales tax provided the tax under local ordinance is at the rate of 4%. On or after July 1, 1981 such sales taxable under local ordinance are not exempt from sales tax and are subject to the 5% sales tax in addition to the tax under local ordinance.

Provides for Taxation of Food and Beverages Sold Through Vending Machines—Chapter 274, P.L. 1979 (approved January 3, 1980). Food and beverages sold through coin-operated vending machines are subject to sales tax at the wholesale price of the sale. For purposes of this provision, "wholesale price" is defined as 70% of the retail vending machine selling price. Sales of milk through vending machines are not subject to tax.

Sales and Use Tax Exemptions Extended—Chapter 291, P.L. 1979 (approved January 14, 1980). Sales, repairs, alterations or conversion of commercial ships weighing 50 tons or more or any component thereof, including cargo containers of any type whatsoever, primarily engaged in interstate or foreign commerce, are exempt from sales and use taxes. Formerly, the exemption applied to sales, repairs, alterations or conversion of commercial ships weighing 50 tons or more primarily engaged in interstate or foreign commerce.

Sales of trucks, trailers, and truck-trailer combinations, for use and consumption directly and exclusively in the production for sale of tangible personal property on farms, are exempt from sales and use taxes.

The provisions stating that, in order to claim the sales and use tax exemption for truck, tractor, semitrailer or trailer rentals by persons not engaged in a regular trade or business offering such rentals, any use tax presumptively imposed on the acquisition or use of the vehicle must have been paid at the time of such acquisition or use without claim for exemption, are repealed.

In order to claim a sales or use tax exemption for a vehicle operated under an ICC permit or certificate, the vehicle must be registered in New Jersey.

Moratorium on Taxation of Mobile Homes Through December 31, 1980—Chapter 366, P.L. 1979 (approved February 4, 1980). The sale of any mobile home made on or after March 20, 1979 through December 31, 1980 is subject to sales tax as a motor vehicle as defined in subsection (v) of section 2 of the New Jersey Sales and Use Tax Act [N.J.S.A. 54:32B-2(v)] as was the case prior to March 20, 1979; except, that the sale of any mobile home assessed and taxable as real property pursuant to the moratorium on taxation of mobile homes for local property tax purposes is not subject to sales tax. However, in the case of the sale of a new or previously unused mobile home, such sale shall be subject to sales tax only to the extent of the taxation of the sale of tangible personal property for building construction used in erecting structures or building on or otherwise improving real property, as provided under subsection (e) (2) (A) of section 2 of the Sales and Use Tax Act [N.J.S.A. 54:32B-2 (e) (2) (A)]. Where the subsequent sale of any mobile home was made prior to or on March 20, 1979 which has not been assessed and taxed as real property and for which no appeal has been taken on the imposition of a real property tax or such mobile home acquired after March 20, 1979 which was not assessed and taxed as real property and for which no appeal has been taken on the imposition of a real property tax, such sale shall continue to be subject to sales tax through December 31, 1980 as a motor vehicle.

Director of Division of Taxation to Administer Atlantic City's Luxury Tax—Chapter 60, P.L. 1980 (approve July 1, 1980). Provides that the Director of the Division of Taxation shall collect and administer Atlantic City's luxury tax. The Director shall determine and certify to the State Treasurer on a monthly basis the amount of revenues payable to the municipality which has enacted a tax pursuant to P.L. 1947, C. 71 (C.40:48-18.15, et seq.). The State Treasurer shall distribute monthly the amount certified to the municipality (Atlantic City). This act is effective July 1, 1980.

5% Sales Tax Upon Alcoholic Beverages Eliminated—Chapter 61, P.L. 1980 (approved July 7, 1980). Amendment to the New Jersey Sales and Use Tax Act eliminates the 5% sales tax imposed upon the receipts from the sale of alcoholic beverages at the minimum consumer resale price. The tax was collected by the wholesaler from the retail licensee. The amendment exempts from the sales tax, sales at retail of alcoholic beverages as defined in the Alcoholic Beverage Tax Law. The act is effective as of August 1, 1980.

The 5% sales tax is replaced by the 6.5% tax upon alcoholic beverages provided for in the Alcoholic Beverage Wholesale Sales Tax Act (Chapter 62 P.L. 1980-approved July 7, 1980). This tax will be collected by the wholesaler from the retail licensee on and after August 1, 1980.

Exempt Sales and Repairs of Aircraft—Chapter 98, P.L. 1980 (approved September 2, 1980). Exempts sales of aircraft and repairs thereto including machinery or equipment to be installed on such aircraft and replacement parts when utilized by an air carrier as defined by the Civil Aeronautics Board or the Code of Federal Regulations having its principal place of operations within New Jersey and engaging in interstate, foreign or intrastate air commerce. This Act takes effect January 1, 1979.

SPILL COMPENSATION TAX

Tax on Primary Transfer of Hazardous Substances Other than Petroleum or Petroleum Products Within New Jersey—Chapter 346, P.L. 1979 (approved January 23, 1980). Amends the Spill Compensation and Control Act (C. 141, P.L. 1976, approved January 6, 1977) to provide for a tax on primary transfers, on or after April 1, 1980, of hazardous substances other than petroleum or petroleum products within New Jersey at the rate of $0.01 per barrel or 0.4% of the fair market value of the product, whichever is greater.

Spill Compensation and Control Act—Transfers of Precious Metals Tax on Per Barrel Basis—Chapter 73, P.L. 1980 (approved July 21, 1980). Amends the Spill Compensation and Control Act, applicable to transfers on or after April 1, 1980, to tax the transfer of precious metals on a one cent per barrel basis rather than on a percentage of thier fair market value. Precious metals are defined as gold, silver, osmium, platinum, palladium, iridium, rhodium, ruthenium and copper.

The amendment also effectively changes the tax rate to the one cent per barrel rate for the transfer of substances and additives utilized in the refining or blending of crude petroleum or petroleum stock in New Jersey.

This law also amends the section of the Act affecting accelerated tax rates levied as a result of claims against the Fund exceeding the balance of the Fund.

MISCELLANEOUS

Alcoholic Beverage Control Study Commission—SCR-3025; Filed September 19, 1979. Establishes a 10 member commission to study the laws and regulations re: alcoholic beverage manufacture, distribution, sale and consumption.

Eliminates the 20 Year Limit For Redemption Of Tax Sale Property—Chapter 182, P.L. 1979 (approved August 29, 1979). Amends R.S. 54:5-78 and 54:5-79 to make the statutory provisions conform to the actual state of the law on the subject of tax sale certificates. The holder of a tax sale certificate cannot terminate the right of redemption by the act of taking possession of the delinquent premises and continuing such possession for 20 years. Requires foreclosure by the holder of the tax sale certificate of the right to redeem by the delinquent taxpayer.

Lifeline Credit for Utility Bills—Chapter 197, P.L. 1979 (approved September 18, 1979). Establishes a "Lifeline Credit Program" which provides a $100 line of credit to be used to help pay utility bills of eligible customers. Applies to utility customers who are in PAA Program, or receive benefits from the SSI Program, or are disabled according to the Federal Social Security Act and earn less than $9,000 a year, if single, or $12,000 per year, if married.

Casino Revenue Fund—Increases Tax on Gross Revenues—Chapter 198, P.L. 1979 (approved September 18, 1979). Temporarily raises the tax on casino revenues from 8% to 12%, additional revenues to go to the Casino Revenue Fund for aid to senior citizens and handicapped.

Decedents' Estates—Chapter 221, P.L. 1979 (approved October 11, 1979). Amends the decedents' estates law regarding acknowledgments and proofs of will, rights of adoptive children and other matters pertaining to estates. The requirement of affixing an official seal by the officer taking the oath is deleted.

Tax on Electric Energy Produced In State But Sold Out of State—Chapter 235, P.L. 1979 (approved November 1, 1979). Establishes a 4.5% tax on gross receipts derived from the sale of electrical energy produced in New Jersey and sold outside the State.

Interest Rate on Residential Mortagages—Chapter 253, P.L. 1979 (approved December 21, 1979). Repeals the 10-3/4% interest rate limit on residential mortagages; permits Banking Commissioner to set maximum rate pegged to the Monthly Index of Long Term U.S. Government Bond Yields plus an additional 8% rounded to the nearest 1/4%.

Local Tax Authorization Act—Chapter 256, P.L. 1979 (approved December 24, 1979). Provides for the continuing authorization for municipalities having a population in excess of 230,000 according to the 1970 federal census to levy certain local taxes under the Local Tax Authorization Act. At present, only municipalities having a population in excess of 350,000 would qualify for imposing certain taxes after annual extensions by the State Legislature authorizing such taxing powers. The City of Newark imposes tax under this Act.

State Aid for County Improvement Bonds—Chapter 273, P.L. 1979 (approved January 3, 1980). Establishes a special fund within the State Treasury, financed by a local luxury tax to provide State aid for County Improvement

Authority bonds in certain cases. Amends C. 71, P.L. 1947 (approved April 19, 1947). The rate of the tax under local ordinance is not to exceed 5% through June 30, 1980; not to exceed 4% from July 1, 1980 through June 30, 1981; and not to exceed 3% on and after July 1, 1981. The definition of retail sale does not include the sale of cigarettes, cigars or other tobacco products sales or whiskey except the sale of whiskey by the drink in restaurants, cafes, bars, hotels and other similar establishments.

Amend Condominium Act—Chapter 297, P.L. 1979 (approved January 17, 1980). Makes various amendments to the Condominium Act. Provides for rebuttable presumption of affording the developer or the association a right of first refusal to purchase in the event of resale of condominium units by the condominium owner.

Publication Required of Real Estate Sold at Public Auction—Chapter 364, P.L. 1979 (approved February 1, 1980). Prescribes the publication requirement for real estate to be sold at public sale.

Appointment and Certification of Tax Collectors—Chapter 384, P.L. 1979 (approved February 5, 1980). Makes various amendments to the law regarding tax collection. Provides for the appointment and certification procedure for all tax collectors.

Omnibus Correction Bill—Corporation Business Tax Affected—Chapter 388, P.L. 1979 (approved February 5, 1980). Amends various statutes (omnibus bill) to correct errors in the law. With respect to **N.J.S.A. 54:10A-4** of the Corporation Business Tax Act, it restores the provisions relating to financial business corporations which permit the exclusion from net worth of debt owed to affiliated corporations and also restores the exclusion for such corporations with respect to interest owed to affiliated corporations. Such exclusion was originally enacted into law under Chapter 76, P.L. 1979 and erroneously deleted by Chapter 86, P.L. 1979.

Notices of Real Estate Settlement—Form of Filing—Chapter 406, P.L. 1979 (approved February 8, 1980). Provides for the form, filing and effect of notices of real estate settlements.

Incorporation of Borough of Ocean Grove—Chapter 455, P.L. 1979 (approved February 22, 1980). Incorporates and creates the Borough of Ocean Grove, Monmouth County.

Grants to Surviving Spouse of Decedent an Elective Share of Decedent's Estate—Chapter 483, P.L. 1979 (approved February 28, 1980). Provides for an elective share to a decedent's surviving spouse so that a surviving spouse is entitled to a portion of the assets of the decedent's augumented estate where necessary for the survivor's support and maintenance. Provides for the augmented estate whose purpose is to prevent the decedent from transferring property to others so as to defeat the right of the surviving spouse, and to prevent the surviving spouse from electing a share of the decedent's estate when the spouse has already received a fair share of the decedent's wealth during his lifetime or at death from other assets.

Abolishes Rights of Dower and Curtesy Prospectively—Chapter 485, P.L. 1979 (approved February 28, 1980). Abolishes the right of dower and curtesy which would attach as to all estates of inheritance in real property acquired by either spouse in fee or beneficially subsequent to the effective date of this act (90 days after enactment). The rights of dower and curtesy which have attached to real property acquired prior to the effective date of this act are immune and not affected. This bill entitles each spouse to joint possession during marriage of real property jointly occupied by them as their principal matrimonial residence. The right of possession may not be released, extinguished or alienated without joint consent except by court judgment. All other real property owned by either spouse may be alienated without the consent of both spouses.

"Estate" Includes Estate of Minor or Mentally Incompetent—"Fiduciary" Includes Guardians and Administrators—Chapter 489, P.L. 1979 (approved February 28, 1980). Amends P.L. 1968, Chapter 270 to define "estate" to include estate of a minor or mentally incompetent and defines "fiduciary" to include guardians and administrators; enlarges powers of fiduciaries to comport with P.L. 1977, Chapter 412 and P.L. 1979, Chapter 482.

Includes Administrator Within the Term Fiduciary and Broadens the Meaning of a Trust Estate—Chapter 490, P.L. 1979 (approved February 28, 1980). Includes an administrator within the term fiduciary because of the broad general powers conferred upon administrators in the administration of an intestate's estate under the provisions of the recently adopted act concerning decedents' estates (P.L. 1977, c. 412). In addition, it broadens the rather restrictive meaning of a trust estate to include wills, estate of an intestate decedent or the estate of a minor or mentally incompetent person being administered by a guardian. The broadened definition will avoid ambiguity as to the meaning of the term within the operation of other provisions of the act.

Revises Law with Respect to Multiple Deposits—Chapter 491, P.L. 1979 (approved February 28, 1980). The "Multiple Party Deposit Account Act"; revises the law with respect to multiple party deposit accounts maintained in certain financial institutions.

Time for Municipal Budgets extended in 1980—Chapter 2, P.L. 1980 (approved January 22, 1980). Extends the time for processing county and municipal budgets for 1980.

Date Change for Anticipating Revenues from Municipal Sale of Property —Chapter 14, P.L. 1980 (approved March 19, 1980). Changes the 1980 date for anticipating miscellaneous revenues from the sales of property by local government units from February 10 to March 19.

Appropriations Act FYE June 30, 1980 Amendment—Chapter 30, P.L. 1980 (approved May 30, 1980). Supplements the Appropriation Act for fiscal year ending June 30, 1980 and authorizes the State to pay to municipalities revenues collected under the public utilities gross receipts and franchise tax act.

Amendment to Uniform Probate Code to Encourage Will as a Testamentary Vehicle and to Eliminate Resorting to Probate Avoidance Devices—Chapter 51, P.L. 1980 (approved June 27, 1980). Facilitates the use of testamentary trust as dispositive vehicle for life insurance proceeds and certain employee benefit plan distributions.

Procedure to Furnish Fiscal Notes to Legislative Bills—Chapter 67, P.L. 1980 (approved July 14, 1980). Prescribes the procedure for the preparation and furnishing of fiscal notes to legislative bills and repeals the present procedure.

Exempts from Caps Law Municipalities of Meadowlands District—Chapter 66, P.L. 1980 (approved July 10, 1980). Provides an exemption from the local Budget Caps for amounts required to be paid by any constituent municipality of the Hackensack Meadowlands District to the inter-municipal tax account under article 9 of the Hackensack Meadowlands Reclamation and Development Act.

RECENT COURT CASES

Cigarette Tax

Unfair Cigarette Sales Act—Patronage Refund Cannot Be Made By A Cooperative On Sale of Cigarettes To Member. In the Matter of Frankford—Quaker Grocery Co.—(App. Div., 1980) (unreported). The Appellate Division affirmed the Director of the Division of Taxation in his determination that the allowance of a patronage refund in connection with the sale of cigarettes from a cooperative to New Jersey members would result in unfair competition in that the sales of cigarettes would be made at less than cost to Frankford and would be in violation of the Unfair Cigarette Sales Act, N.J.S.A. 56:7-18 et seq. Frankford, a non-profit cooperative engaged in the wholesale grocery business, sells cigarettes to New Jersey members at the minimum selling price established by the Division pursuant to **N.J.A.C.** 18:6-3.1(a) without an add-on cost. The court held that the statute here in question reflects a proper legislative concern over misuses in the sale and distribution of cigarettes, and was intended to prevent unfair competition and unfair trade practices in the sale of cigarettes, including sales of cigarettes below cost. The court said that the statute has a reasonable relation to a proper legislative purpose and is neither arbitrary nor discriminatory. The application of the statute to the case here under review was meant to further the legislative purpose of eliminating that portion of the patronage refund received by Frankford's New Jersey members which is directly attributable to cigarette purchases and which the Director correctly concluded had the effect of lowering the price of cigarettes below cost. Petition to New Jersey Supreme Court denied September 2, 1980.

Unfair Cigarette Sales Act—Discount Allowed By Tobacco Manufacturers To Their Customers For Timely Payment of Invoices Is A Discount For Cash Permitted By N.J.S.A. 56:7-18(h). In The Matter of Frankford—Quaker Grocery Co.—Tobacco Distributor's Association of New Jersey,—(App. Div. 1980) (unreported). The Appellate Division affirmed the Division of Taxation in its determination that the entire 3-1/4% discount allowed by tobacco manufacturers to all their customers, including Frankford, for timely payment of invoices qualified as a customary discount for cash permitted by **N.J.S.A.** 56:7-19(h), in that it met the test as a reward for prompt payment, available to all alike. The applicable discount structure established by the manufacturers consisted of a 2% discount for payment within 14 days of the invoice date plus an additional 1.25% discount (or "anticipated allowance") if payment was made within 10 days. The Division of Taxation in its administrative definition of basic cost of cigarettes under **N.J.A.C.** 18:6-1.1 was amended to read, "The trade discount and customary discount for cash is deemded to be 3-1/4 per cent of the invoice cost or replacement cost of cigarettes."

The Association intervened in this proceeding, claiming that Frankford should not include the 1.25% allowance in calculating the price of cigarettes to its members as it was not a "trade discount" or "customary discount for cash" permitted by **N.J.S.A.** 56:7-19(h), but was an allowance conducive to unfair competition and contrary to the policy of the statute.

The Appellate Court disagreed and held that the entire discount was a customary one for cash within the meaning of **N.J.S.A.** 56:7-19(h). The court said that under the statutory scheme, a wholesaler may not sell at less than cost. (N.J.S.A. 56:7-20). Here the wholesaler presented proof to establish that the additional 1.25% discount resulted in lower costs of doing business than those reflected in the price schedule.

CORPORATION BUSINESS TAX

Corporation Business Tax—Nominee Titleholder—East Brunswick Developers Inc. v. State of New Jersey, Department of The Treasury, Director, Division of Taxation, (App. Div. 1978) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that a corporation which was merely the owner of record or nominee titleholder of an apartment house must include the value thereof in computing the net worth under the Corporation Business Tax Act, N.J.S.A. 54:10A-1, et seq. The opinion was based on the holding of **Somerset Apartments Inc. v. Director, Division of Taxation,** 134 N.J. Super 550 (App. Div. 1975) Petition for certification to the New Jersey Supreme Court denied, 81 N.J. 334 (1979).

U.S. Supreme Court—Interstate Commerce—Unitary Business—Taxpayer's Own Accounting System (Separate Functional Accounting—Tax Base—Allocation Formula—Exxon Corporation v. Wisconsin Department of Revenue (U.S. Supreme Court) 48 Law Week 4687. This case raised three important questions regarding state taxation of the income of a vertically integrated corporation doing business in several states.

The first issue is whether the due process clause of the fourteenth amendment of the Constitution of the United States prevents a state from applying its allocation (apportionment) formula to the **total** corporate income of the taxpayer when the functional accounting system (manner in which balance sheet, income statement, books, tax returns, etc. report assets, liabilities, net worth, income, expenses, surplus and other items) separates the applicable dollar amount among three distinct categories (a) marketing (b) exploration and production and (c) refining; taxpayer only performed marketing activities in Wisconsin. The answer is "No". Wisconsin may include in the total tax base income of a unitary operation using Wisconsin's allocation (apportionment) formula. See **Mobil Oil Corp. v. Vermont** (U.S. Supreme Court, 1980).

The second issue is whether the due process clause of the United States Constitution permits a state to subject to taxation under its statutory allocation (apportionment) formula income derived from the extraction of oil and gas located outside Wisconsin which is used by the refining department in another state, or whether Wisconsin is required to exclude from the tax base or apportion (directly allocate) such income to the situs state, either where it was extracted or refined. The answer is that the due process clause is not violated by subjecting such total income to tax in Wisconsin, the marketing state, although petroleum was explored, extracted, produced and refined outside Wisconsin. Such income must be included in total income and **not** be apportioned (directly allocated) outside Wisconsin.

The third issue is whether the facts require apportionment (direct allocation) to the situs state (other than Wisconsin). The answer is "No".

Since Exxon was engaged in a unitary business, separate accounting would not be allowed. A company's internal accounting techniques are not binding on a state for tax purposes.

The **Mobil Oil** case, **supra.** was the main authority that led to the decision in this case. The "linchpin of apportionability" is the "unitary business principle." The clear and sufficient nexus is there, the marketing operations.

Exxon had over $60,000,000 in sales income from its Wisconsin operations in the years in question, yet reported losses for each year and expected not to pay taxes for the years in question.

In sum, the Wisconsin tax was fairly apportioned. Wisconsin taxed fairly apportioned income and did not tax property.

(Note: The theme or thread running through the U.S. Supreme Court **Mobil Oil** case has similar application to the facts in the U.S. Supreme Court **Exxon** case, although the facts are somewhat different; the definition of the terms in this note is necessary for proper application to the New Jersey Corporation Business Tax Act and cases thereunder.)

(a) The New Jersey Corporation Business Tax has two bases. To tax a portion of each base requires the use of an **allocation** factor. The text of the U.S. Supreme Court Opinion uses the word "apportionment," as do many other states, but our statute contains the word "allocation." That is why this abstract is written in New Jersey's terms. Likewise, the New Jersey word "apportionment" is generally used for the word "allocation," as the phrase "direct allocation to a particular state" is used in many states.

(b) The use of the word "unitary" in this case means that the functional departments were engaged in the same activity. This case indicates that a petroleum business was alike among the departments. (In California, and a few far west states, the word "unitary" means a consolidation of the parent's and its subsidiaries' net income and/or net worth so that all of the group are **required** to file as one taxpayer.)

This abstract expresses the problem using New Jersey's Corporation Business Tax Act, rules, cases, instructions and forms term "allocation" for "apportionment." In reading the abstract or the opinion itself, attention must be given to (a) and (b) above.

Qualification For Investment Company Treatment—Foster Estates, Inc. v. Director, Division of Taxation, (App. Div., 1980) (unreported). The Appellate Division reversed the Division of Tax Appeals and held that the petitioner was not entitled to preferential treatment accorded under N.J.S.A. 54:10A-4(f) as an investment company. The petitioner did not meet the business test since more than 10% of petitioner's income for the year 1973 was a capital gain from the sale of real estate. In order to obtain investment company preferential tax status, there must be proof of compliance with the assets test as well as compliance with the business test. The court held that income is one measure of business to obtain preferential investment company tax status. Other measures of business include, hypothetically, allocation of employee hours, wages, materials and other business expenditures. Petitioner's proofs were limited to compliance with the assets test. It did not meet the income test and it failed to submit specific evidence of business activities as an investment company apart from income. The court held that it did not preclude alternative proofs of business activity if the income test was not met, at least until promulgation of an administrative rule or regulation incorporating the income test and its publication in the New Jersey Register.

Domestic Corporation's Liability Based Upon Authorized Capital Stock; Jurisdictional Issue—Must Taxpayer Pay the Corporation Business Tax or Post Proper Security Before Appealing—General Trading Company, Inc. (N.J.) v. Director, Division of Taxation, (83 N.J. 122, 1980). First, the Court held that the corporate taxpayer did not have to pay the tax assessed against it or post proper security before proceeding with its appeal in the Division of Tax Appeals. The Court cited N.J.A.C. 17:18-1.23, a rule of the Division of Tax Appeals, which supported this taxpayer. The statutes provide the Director with other means to secure its tax without preventing taxpayer's right to appeal to the Division of Tax Appeals, said our highest court.

On the merits, the New Jersey Supreme Court held that the deficiency assessment reflects a correct application of the schedule in N.J.S.A. 54:10A-5(e)(ii) to General Trading's authorization of ten million shares of capital stock as of April 30, 1969, its balance sheet date. This was a computation of an alternative minimum tax on domestic corporations. Claims of mistake, inadvertence or neglect were not sufficient to set aside the assessment.

The case was remanded to the Tax Court with directions to enter judgment in favor of the Director for the full amount of the deficiency assessment, plus interest at 0.5 percent per month to date of judgment.

U.S. Supreme Court—Non-Domiciliary Corporation—Foreign Source Dividend Income Must be Included in Tax Base—Mobil Oil Corp. v. Vermont Tax Commissioner, U.S. Supreme Court, 48 LW 4306 (1980). The U.S. Supreme Court affirmed the decision of the Vermont Supreme Court which held that the appellant corporation's dividend income was includible in the corporation income tax base. Foreign source dividend income received by it, a non-domiciliary, domestic corporation becomes part of the corporation's tax base, although the subsidiaries and affiliates are doing business abroad.

The Court held that the tax does not violate the Due Process Clause and that there is a sufficient "nexus" between Vermont and appellant to justify the tax, and neither the "foreign source" of the income in question nor the fact that it was received in the form of dividends from subsidiaries and affiliates precludes its taxability.

The Court also held that the tax does not impose a burden on interstate commerce by virtue of its effect relative to appellant's income tax liability in other states. Assuming that New York, the state of "commercial domicile," has the authority to impose some tax on appellant's dividend income, there is no reason why that power should be exclusive when the dividends reflect income from a unitary business, part of which is conducted in other states. The income bears relation to benefits and privileges conferred by several states, and in these circumstances the allocation factor, rather than apportionment, is ordinarily the accepted method of taxation.

It was also held that the tax does not impose a burden on foreign commerce. Appellant's argument that the risk of multiple taxation abroad requires apportionment of "foreign source" income to a single situs at home, is without merit in the present context. That argument attempts to focus attention on the effect of foreign taxation when the effect of domestic taxation is the only real issue.

Note: (a) The New Jersey Corporation Business Tax has two bases. To tax a portion of each base requires the use of an **allocation** factor. The text of the U.S. Supreme Court Opinion uses the word "apportionment," as do many other states, but our statute contains the work "allocation." That is why this abstract is written in New Jersey's terms. Likewise, the New Jersey word "apportionment" is generally used for the word "allocation," as the phrase "direct allocation to a paricular state" is used in many states.

(b) In the use of the word "subsidiary" in this Supreme Court Opinion, the Court found as a fact that more than 50% ownership by the parent corporation qualified. In terms of the New Jersey Corporation Business Tax Act, 80% ownership by the parent corporation is required.

(c) The use of the word "unitary" in this case means that the parent and subsidiaries were engaged in the same activity. This case indicates that a petroleum business was alike among the parent corporation and its subsidiaries. (In California, and a few far west states, the word "unitary" means a consolidation of the parent and its subsidiaries' net income and/or net worth so that all of the group are **required** to file as one taxpayer.)

This abstract expresses the problem using New Jersey's Corporation Business Tax Act, rules, cases, instructions and forms term "allocation" for apportionment. In reading the opinion itself, attention must be given to (a), (b) and (c).

EMERGENCY TRANSPORTATION TAX

Judgment of Chancery Division, Superior Court was Vacated and Case was Remanded Back for Findings of Fact to Satisfy the Privilege and Immunities Clause of the United States Constitution—Burden of Proving Facts is on the Director—John Salorio v. Sidney Glaser, Director of the Division of Taxation, 82 N.J. 482 (1980). The Supreme Court of New Jersey vacated the judgment of the Superior Court, Chancery Division, insofar as it declared the Emergency Transportation Tax Act constitutional under the Privilege and Immunities Clause and remanded the matter back for a plenary rehearing consistent with the New Jersey Supreme Court opinion.

The Court held that:

1. The plaintiffs have standing to challenge the constitutionality of the Emergency Transportation Tax Act.

2. Although the trial court in upholding the constitutionality of the law under the Privilege and Immunities Clause correctly recited the rule of "substantial equality," it failed to apply the principle properly to the facts of this case.

The court rejected plaintiffs claim that a transportation problem cannot serve to justify a commuter tax on non-residents. However, the State had not sustained its burden of proving that non-residents constitute a peculiar source of the evil.

3. The trial court erred in upholding New Jersey's taxing scheme on the basis of an executive agreement between New York and New Jersey regarding the taxation of each other's residents. The Supreme Court said that if the 1962 Accord were interpreted to limit New York's power over the extension of tax credit to its residents, it would involve an unpermissible relinquishment of the state's sovereign power. Such an agreement would require congressional approval.

4. Since no fundamental interest or suspect class was involved, the trial court was correct in assessing the Emergency Transportation Tax under the rational relation standard for purposes of the Equal Protection Clause. The Supreme Court said that New York residents who commute to New Jersey do contribute significantly to the excessive demands placed on New Jersey's transportation facilities in the New York-New Jersey area. The court held that the classification had a rational basis and the trial court was affirmed in upholding the Emergency Transportation Tax Act under the Equal Protection Clause.

The Supreme Court vacated the judgment of the Chancery Division, Superior Court and remanded the matter back for findings of fact in accordance with the Court's opinion.

Note: New York residents working in New Jersey must continue to file Emergency Transportation Tax Returns and New Jersey Gross Income Tax Nonresident Returns.

GROSS INCOME TAX

Employee Outside Salesman under Statute Not Permitted to Deduct Business Expenses—Anthony Domenick v. Director, Division of Taxation, Division of Tax Appeals affirmed the Director of the Division of Taxation in denying a refund claim to petitioner for business expenses incurred by him as an outside salesman. The court said that the statute differentiates between a salesman who is an employee and a self-employed outside salesman. Under N.J.S.A. 54A:5-1(b) a self-employed salesman is taxable on his net income after the deduction of his own expenses of doing business. The court indicated that it is without the power to determine the constitutionality of the provisions in the law. The court refused to follow the case of **Commonwealth v. Staley,** 381 A.2d 1280 (Sup. Ct. Pennsylvania 1978) which it found influential but not conclusive. Notice of appeal was filed in the Appellate Division of the Superior Court of New Jersey.

HOMESTEAD REBATE ACT

Homestead Rebate on Real Property Owned By A Tenant In Common—Giannetti v. Borough of Glen Ridge, Tax Court of New Jersey, December 3, 1980. The Tax Court of New Jersey held that real property owned by a tenant in common was entitled to the homestead tax rebate. Plaintiff met all of the requirements for the homestead rebate and her status as a tenant in common merely imposed a ceiling on the amount of the rebate, but did not prevent her from an entitlement to the rebate. The judgment of the Essex County Board of Taxation denying the homestead rebate to taxpayer was reversed.

Denial of Application for Rebate Filed After the Deadline Date—Robert G. Horrobin v. Director, Division of Taxation, 172 N.J. Super. 173 Tax Court of New Jersey, November 7, 1979. The Tax Court of New Jersey dismissed the plaintiff's complaint and upheld the Director of the Division of Taxation in his denial of plaintiffs application for a 1978 homestead tax rebate for failure to file his application by the extended filing deadline date of March 31, 1978. The application for plaintiff's 1978 homestead tax rebate was received by the Division of Taxation on December 8, 1978. Plaintiff argued that he could not have filed the application by the extended deadline date because sufficient tax information was not available for completion of the application form until June 1978 when he received a tax bill for his property, which he purchased in August 1977. In following the decision of the New Jersey Supreme Court in **White v. Violent Crimes Compensation Board,** 76 N.J. 368 (1978) the court held that the filing deadline in the rebate statute can no longer be treated as an absolute jurisdictional bar as it would have been under prior case law. A judicial inquiry must be made in a case such as here where the deadline statute is within the substantive class of limitation. The judicial inquiry to be made is to the legislative intent in order to determine whether the statutory filing deadline may be tolled in any particular case. The Court found that there was no legislative intent to permit a tolling of the statutory filing deadline for the homestead rebate except as to the extensions granted by the Director of the Division of Taxation. The only direction given to the Director was that he shall extend the deadline for good cause shown and that the extension be for a reasonable time. The Court concluded that the Director did not abuse his discretion in refusing to grant an additional extension of time to the plaintiff. The Court also held that the granting of the four months extension was for a reasonable period of time. The Court said that by extending the deadline for a reasonable period for all applicants, irrespective of good cause shown, the Director was not obligated to inquire into the allegations of any applicant as to late filing. The Court also said that the fact that plaintiff had no tax bill in hand upon which he would find the requisite information is not a legally sufficient reason for him to have held up filing his application for a homestead rebate for 1978. A taxpayer has a responsibility to ascertain his tax obligation even if no bill is rendered to him. Judgment was therefore entered dismissing the plaintiff's complaint.

Vacation Home Is Not a Principal Residence Entitled To Homestead Tax Rebate—Harry J. Rubin and Margaret C. Rubin v. Sidney Glaser, Director of the Division of Taxation et al, 83 N.J. 299 (1980). The Supreme Court of New Jersey affirmed the Appellate Division and held that the appellants, who are nonresidents, were not entitled to a rebate with respect to real property taxes paid on their summer vacation home in New Jersey. The Court said that the Legislature made it clear that the rebates were valid only for an individual's homestead and defined that as a person's principal residence. The Court held that the Homestead Rebate Act's application solely to the house and land which serves as a principal residence does not violate the Privileges and Immunities Clause or the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution. The Homestead Rebate Act satisfies the requirements of the Privileges and Immunities Clause, bearing a close relationship to a proper purpose irrespective of the impact upon nonresidents. The Act's application solely to principal place of residence is closely related to the beneficient purpose of alleviating the heavy realty tax burden. The statutory aim was not directed against nonresidents. Plaintiffs are treated the same as New Jersey residents who own a second home for summer vacations in New Jersey with respect to rebates on that second home. The Court also pointed out that the Homestead Rebate Act was enacted in conjunction with the New Jersey Gross Income Tax Act. There is some nexus between those who own their principal residences in New Jersey and those who pay New Jersey gross income tax.

The Court also held that the rebate act did not deny the plaintiffs equal protection of the laws since the Act establishes a classification which is reasonable and has a rational relationship to a legitimate governmental objective.

Domicile—In re Estate of Norman G. Froomkin, (App. Div., 1979) (unreported)

The Appellate Division affirmed the decision of the Division of Taxation, Transfer Inheritance Tax Bureau and held that the decedent, Norman G. Froomkin was domiciled in New Jersey at the time of his death and that his estate was subject to taxation in New Jersey pursuant to **N.J.S.A.** 54:34-1(c). The Court said that although there were some elements in the testimony which arguably might indicate that the decedent was domiciled in New York, rather than New Jersey, there were substantial proof that decedent never severed his ties with New Jersey where he had his last home before his death. The Court affirmed the decision of the Division of Taxation, Transfer Inheritance Tax Bureau since it was supported by sufficient credible evidence in the record.

Charitable Residuary Beneficiary, Not Subject To Tax Where Will Is Silent As To Allocation Of Taxes.—In re Estate of Rankin 169 N.J. Super. 317 (App. Div. 1979)

The Appellate Division held that here, where the will is silent as to the allocation of taxes among the residuary beneficiaries, and there is nothing in the nature of the gifts to the individual beneficiaries (collateral relatives and persons unrelated to the testatrix) that suggests a lack of concern by the testatrix as to the overall tax burden on the estate, deducting all estate and inheritance taxes from the residue before its division into three equal parts—one part bequeathed to a group of charities—is contrary to the presumption that a testatrix intends the maximum tax advantage for her estate.

The Court also said that where the will is silent, and extrinsic evidence of contrary intent unavailable, public policy suggests that a gift that, because deductible, lessens taxes on the estate as a whole should not be made to bear any part of the tax attributable to other tax-generating parts of the estate.

There is undeniable equity in requiring the beneficiaries of the taxable estate to bear the taxes attributable to the gifts they receive and in exonerating therefrom recipients of charitable gifts that not only do not generate tax but lessen the tax burden of all. This equity is indulged, of course, only in the absence of contrary testamentary intent derived from the will or from extrinsic evidence of it.

LOCAL PROPERTY TAX

Valuation—Comparable Sales—ALMAX Builders, Inc. v. City of Perth Amboy Tax Court of New Jersey—February 26, 1980. In action to review judgment of Middlesex County Board of Taxation affirming assessment on small store and office building, a comparable sale occurring after the assessment date was admissible evidence of the value of the subject property. The sale price of the subject property, although admissible, was not conclusive as to the value of the property.

Assessment of Processing Tanks and Machinery and Equipment As Real or Personal Property—The Anaconda Co. Etc. v. The City of Perth Amboy, Etc., 81 N.J. 55 (1979). Petition for certification to the New Jersey Supreme Court was granted and was limited to the issue as to whether processing tanks and related machinery and equipment are or are not business personal property, taxable under N.J.S.A. 54:11A-1, **et seq.**

As to this issue, the judgment of the Appellate Division (See 157 N.J. Super 42) (App. Div. 1978) was vacated and the case was remanded to the Division of Tax Appeals for further consideration in light of **City of Bayonne v. Port Jersey Corporation,** 79 N.J. 367 (1979). The New Jersey Supreme Court in the latter case rejected the institutional doctrine under which the inquiry as to whether property was severable without material injury to the freehold was to be determined not by a test of physical injury, but rather by a test of functional or economic injury. Judgment was entered by the Tax Court of New Jersey on April 30, 1980 for the matters in question.

Review Sought In New Jersey Local Property Tax Case—Christian Beacon Press, Inc. v. City of Cape May, U.S. Supreme Court Docket No. 79-1142, March 17, 1980. The U.S. Supreme Court has refused to review a New Jersey Supreme Court ruling which refused a nonprofit religious corporation's exemption claim concerning hotel property purchased by, and used for, the corporation's Bible conferences.

Real Property Tax Exemption Denied—Christian Beacon Press, Inc. v. City of Cape May—(App. Div. 1979) (unreported). The Appellate Division reversed the judgment of the Division of Tax Appeals and held that a large hotel on an oceanfront plot in the City of Cape May, known as the Christian Admiral Hotel, owned by the Petitioner Christian Beacon Press, Inc., a religious organization, was not exempt from real property taxes. Petitioner was organized for religious purposes and claimed that the hotel was operated for religious purposes i.e. for a Continuing Bible Conference. The hotel was open to the public without restriction and they had available to them all the recreational facilities, but they could also, if they so desired, take part in any of the religious activities or services. The court denied the exemption from real property taxes because there was no clear showing that the premises were "actually and exclusively used" for religious purposes (**N.J.S.A.** 54:4-3.6). The record discloses that the hotel during the tax year in question, 1974, was used as a vacation or recreational facility by church members and the general public. The court said that providing vacation facilities can simply not be viewed as reasonably necessary for the work of the religious organization. The status or vocation of the owners or occupiers of the property cannot determine property tax exemption. The judgment of the Division of Tax Appeals was reversed and the matter was remanded to the Tax Court for the entry of an appropriate judgment reinstating the original assessments on the subject property. Petition for Certification to the New Jersey Supreme Court was denied on October 4, 1979—81 NJ 352 (1979) Petition for writ of certiorari to the U.S. Supreme Court was denied on March 17, 1980 Docket No. 79-1142, 48 LW 3602 (1980).

Exception—Summer Camp Director/Caretaker's Year Round Permanent Residence.—Township of Clinton v. Camp Brett—Endeavor, Inc., Tax Court of New Jersey, March 7, 1980. The Tax Court of New Jersey affirmed the judgment of the Hunterdon County Board of Taxation and held that a year round permanent residence of a director/caretaker of an exempt charitable summer camp is exempt from real property taxation since it met the two-fold test (1) its predominant use is an integral part of the operation of the summer camp and (2) the residence is reasonably necessary for the proper and efficient operation of the camp. The exemption to certain nonprofit organization set forth in **N.J.S.A.** 54:4-3.6 is for all buildings actually and exclusively used in the work of associations and corporations organized exclusively for religious, charitable or hospital purposes, or for one or more such purposes. The first part of the two-fold test is met since residence was not constructed for the convenience of director/caretaker but rather primarily for the benefit of the camp. The second part of the two-fold test is met because of the need for a year-round presence at the camp for security and maintenance reasons.

Conscientious Objectors Not Entitled to Veteran Tax Deduction—Emerson L. Darnell v. Township of Moorestown and Director, Division of Taxation. 167 N.J. Super. 16 (App. Div., 1979). The Appellate Division Affirmed the judgment of the Division of Tax Appeals and held that the appellant taxpayer who was in civilian service during World War II was not a veteran as defined in N.J.S.A. 54:4-8 10(h) and therefore did not qualify for the veteran's property tax deduction for his home. The Court said that the tax deduction applies only to military veterans in active service during the time of war in any branch of the armed services but does not apply to conscientious war objectors who were World War II civilian draftees. The Court held that the granting of the $50 tax deduction to war veterans of the Armed Forces does not discriminate against the appellant taxpayer on religious grounds under Art. I of the New Jersey Constitution and under the Fourteenth and First Amendments to the United States Constitution, since the classification contained in the statute rests upon a rational basis related to relevant public policy considerations. The Court also said that the denial of the $50 annual exemption to the appellant is only an incidental burden on the exercise of his religious freedom. The Court also pointed out that the personal disruption caused by military service was quantitatively and qualitatively greater than that caused by the alternative civilian service. Accordingly, the judgment of the Division of Tax Appeals denying the veteran's deduction for appellant's residence was affirmed. Petitioner for Certification to the New Jersey Supreme Court denied 81 NJ 292 (1979)

Veterans Deduction Allowed On Dwelling House Owned on Leased Land—Robert K. De Vries v. Township of Rockaway, Division of Tax Appeals, December 12, 1979. The Division of Tax Appeals held that petitioner was entitled to a veteran's deduction from real estate taxes on a dwelling which was owned by him, but which was located on land leased from another party. The court said that the veteran's deduction applies to "any tax bill on real or personal property." The statute (N.J.S.A. 54:-8.15) requires that the veteran be the owner of the legal title to the property. This is no indication that the veteran must own the land upon which his structure is built. The language clearly indicates that the veteran must only own the property, whether it is real or personal. The court distinguished the veterans deduction from the Homestead Rebate Act and the Senior Citizens Tax Deduction which are limited to real estate. The judgment below was reversed and judgment was entered in favor of the petitioner allowing the veteran's deduction

Freeze Act—Right to Invoke—Eckardt and/or Franklin Township Taxpayers Association, Inc. v. Sisler Enterprises, Township of Franklin—Tax Court of New Jersey, February 5, 1980. Plaintiff's action to increase defendant's real property tax assessment for the year 1972 was successful. Thereafter, it moved to increase the defendant's assessment for the years 1973 and 1974 pursuant to **N.J.S.A.** 54:2-43 (Freeze Act). Plaintiffs had no right to invoke the Freeze Act. This act may only be invoked for the benefit of the property owner/taxpayer but may not be invoked by another taxpayer in the municipality to compel an increase in assessment for subsequent years.

Exemption Transfer—Emanuel Baptist Church v. City of Newark—Tax Court of New Jersey, April 2, 1980. Where transfer of exempt property by one exempt organization to another exempt organization occurred in November 1974, City of Newark brought action to remove property from exempt roles because the transferee organization failed to file an initial exemption statement as required prior to November 1, 1974. Failure to file that initial statement when transfer occurred after the deadline for filing such statement was not fatal to continue the exemption provided transferee met all exemption requirements.

It was, therefore, held that the assessments against the subject property for November and December 1974 and entire tax year 1975 are invalid.

Valuation—The Fourth Fairland, Inc. v. Township of Hazlet—Tax Court of New Jersey, April 2, 1980. When using the income approach for valuation of a 16.5 acre property containing two one-story buildings zoned for retail uses, offices, shopping centers and similar uses, distant rentals could not be applied to the subject property without demographic analyses and adjustments for trade competition in each of the areas under consideration. The proper capitalization rate should have been calculated by using the traditional building residual technique.

Since the difference between the common level of assessments that existed in the taxing district and the ratio of assessed to true value of the plaintiff's property was not substantial, there was no discrimination in assessment.

Valuation—Discrimination—Greenwald et al v. Borough of Metuchen—Tax Court of New Jersey, March 7, 1980. Taxpayer's allegation of discrimination in valuation of one family residence denied in the absence of proof of value of taxpayer's property and level of assessment in the municipality. Proof of assessments of comparable properties is inadequate to sustain a claim of discrimination.

Valuation—Reservoir—New Cause of Action—Hackensack Water Co. v. Borough of Haworth—Tax Court of New Jersey, April 1, 1980. In an action to review Bergen County Board of Taxation judgments with respect to real property tax assessments on land and improvements owned by Hackensack Water Company and used for reservoir and watershed purposes, the Court found that the highest and best use of the property for tax assessment valuation purposes was a residential lake community property. The court relied upon evidence of sales of similar property to arrive at a valuation of upland, and lake and marginal lands. Hackensack Water Company's motion to amend the complaint to add a claim of discrimination was denied.

Assessment—Ownership—Hirschman et al v. Township of Millburn, Tax Court of New Jersey, February 19,1980. Plaintiffs sought reduction in assessment on grounds that a portion of property assessed to them was not owned by them; abandoned section of road adjoining plaintiff's property was added to the property on a revised tax map. The property was properly assessed to the plaintiffs, who accepted a deed to the property described as being in accordance with the revised map, and in the absence of any evidence that the title question affected the valuation, the valuation of the property for assessment purposes was upheld.

Economic Obsolescence—Discrimination—ITT Continental Baking Co. v. Township of East Brunswick—Tax Court of New Jersey, April 2, 1980. Taxpayer seeks review of the judgment of the Middlesex County Board of Taxation affirming the assessment on commercial property for the years 1976, 1977 and 1978. It was held that the use of an economic obsolescence factor is not proper for the purpose of relecting the time period that might be involved in marketing the commercial property. Economic (also referred to as environmental or locational) obsolescence is a loss in value resulting from factors outside the improvements, such as environment, changes in zoning regulations or a declining neighborhood economy. It represents anything outside the property lines that would cause the property to have less appeal or marketability. The court found there was no economic obsolescence because the concept of economic obsolescence has nothing to do with size of the property or how long it would take to market. It was also held that **N.J.S.A.** 54:2-40.4 which provides a remedy for a discrimination claim is applicable to the property for the year 1978. Pursuant to this statute for the tax year of 1978 the Tax Court must utilize the unweighted, unclassified, arithmetic average as the guidepost for the common level range remedy enacted by the Legislature, (**N.J.S.A.** 54:1-35a). The court must be satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range (that range which is plus or minus 15% of the State Director's unweighted, unclassified, arithmetic average ratio for the taxing district). If the assessment ratio of the subject property does exceed or fall below the common level range, then the court shall revise the assessment by applying the average ratio to the true value of the property **N.J.S.A.** 54:2-40.4.

The judgment of the court was that the petitions for 1976 and 1977 be dismissed and that the assessment for 1978 be reduced to $2,438,100 allocated as follows—

Land—	$ 449,550;
Improvements—	1,988,550;
Total—	$2,438,100.

Farmland Assessment Act Does Not Preclude Zoning Ordinances—Borough of Kinnelon v. South Gate Associates et al., 172 NJ Super. 216 (App. Div., 1980). The Appellate Division affirmed the Law Division and held that the Farmland Assessment Act does not preclude municipalities from prohibiting, restricting or conditioning the use of property for commercial farming or timbering operations where appropriate in light of the considerations legislatively mandated by **N.J.S.A.** 40:55D-2, **N.J.S.A.** 40:55D-62, and other applicable provisions of the Municipal Land Use Law. The Court also held that to the extent that the decision in **Mindel v. Franklin Township,** 167 NJ Super. 461 (Law Div., 1979) may suggest otherwise, it is disapproved.

Farmland Assessment—Kugler v. Township of Wall, Tax Court of New Jersey, January 10, 1980. Taxpayer was not entitled to farmland assessment status when less than five acres were devoted to agricultural or horticultural use. Uncultivated, unused woodland not dominantly devoted and dedicated to agricultural use may not be added to that devoted to agricultural use in order to meet the five-acre minimum requirement.

Extent of Taxpayer's Tax Liability Pending Appeal—Le Cross et al v. Manhattan Savings Bank et al. (App. Div., 1980) (unreported). The Appellate Division in a declaratory judgment reversed the Chancery Division and held that plantiff's tax obligation under **N.J.S.A.** 54:3-27 for the tax year 1978, which is under appeal, may be satisfied only by paying no less than three quarters of the taxes assessed against them for the assessment year 1978 or suffer a dismissal of their tax appeals for failure thereof. The Court said that the provision of the "Freeze Act" **N.J.S.A.** 54:3-26, that the judgment of the County Board of Taxation shall be conclusive and binding for the assessment year and for two assessment years succeeding the assessment year, covered by the judgment, applies only where no appeal has been taken to the Division of Tax Appeals (Tax Court of New Jersey). Here such an appeal has been taken and there is no other basis upon which the County Board's valuation for 1977 can be made applicable to 1978. The taxpayers successfully appealed the 1977 assessed valuations on their properties before the Bergen County Board of Taxation and the municipality's appeal is now pending before the Tax Court. The properties were again assessed by the municipality in 1978 as in 1977 and an appeal is pending in the County Board of Taxation. The declaratory judgment of the Appellate Division was that three quarters of the taxes assessed in 1978 must be paid by taxpayer pursuant to N.J.S.A. 54:3-27, or a failure to do so will cause a dismissal of their tax appeals.

Revaluation—Township of Maple Shade v. Burlington County Board of Taxation and Director, Division of Taxation, (App. Div., 1980) (unreported). The Appellate Division affirmed the judgment of Division of Tax Appeals which upheld the order of the Burlington County Board of Taxation for the revaluation of real property in the township at 100% of true value for the tax year 1979. The court said that according to the record in this case, the township did not sustain the burden of showing that the order of the County Board to revalue was invalid, because it was either arbitrary, capricious or unreasonable. The record discloses that the coefficients of deviation for the township in several classes of property are well above the minimal acceptable level established in the Handbook for New Jersey Assessors and further indicate disparities within the township. The court also said that the determination of when to revalue requires an analysis of various factors beyond the coefficients of deviation including ratios and sales data, property record cards, zoning and neighborhood changes within the municipality and any evidence that shows properties within the taxing districts are not assessed at the same rate.

Farmland Assessment Granted For Marginal Uncultivated Land Which Is Part of A Qaulifying Farm—Mid-County Center v. Borough of Shrewsbury, (App. Div. 1980) (unreported). The Appellate Division reversed the Division of Tax Appeals and held that the marginal uncultivated land area (woodland and wetland) which is both legally and functionally part of a qualifying farm and which has no independent productive use is entitled to the farmland assessment. The marginal land of a farm not in cultivation is entitled to a farmland assessment as being part of, appurtenant to or reasonably regarded for the purpose of maintaining, the land actually devoted to farm use, particularly where it has been legally and functionally part of a farmland tract for many years. The Court said that the objectives of the Farmland Assessment Act would be frustrated if the Act was construed to require marginal land, or each acre of a farm, be actively devoted to agricultural use if qualifications as to income, area, and purpose are otherwise met. The judgment of the Division of Tax Appeals was reversed and the matter remanded for reassessment of the land considering only its value for agricultural purposes for the tax years involved 1974, 1975, 1976 and 1977.

True Value of Real Property And Discrimination In Tax Assessment—N.R.K. Management Corp. et als. v. Borough of Fort Lee, (App. Div., 1979) (unreported). The Appellate Division affirmed the determination of the court below with respect to the true value of the properties involved, except to the extent that the computation must be modified to reflect actual, rather than effective, tax rates; reversed the court below in granting discriminatory relief to the taxpayers; and reversed the court below in its denial of a motion to compel payment of 75% of the taxes due on the 1976 assessments pursuant to N.J.S.A. 54:2-41.5 and 54:2-41.6. In determining true value, to consider each individual's income tax benefits by reason of his ownership of the property would violate the requirements of Article VIII section 1, paragraph 1, of the 1947 New Jersey Constitution, as well as N.J.S.A. 54:4-23 which requires an objective method of determining true value. The Appellate Court also found that there was insufficient evidence to support the findings of discrimination. The Court below should have followed the case of **Tri-Terminal Corp. v. Borough of Edgewater,** 68 N.J. 405 (1975) which had concluded that a common level existed by virtue of a revaluation. The Court below should not have granted discrimination relief under the case of **Piscataway Associates, Inc. v. Township of Piscataway,** 73 N.J. 546 (1977) which provided for the use of the Director's ratio where the common level had been eroded. None of the factors existed in the case under consideration that were cited in the **Piscataway** case which might dissipate the effectiveness of the common level established by a revaluation.

The **Piscataway** case did not depart from **Tri-Terminal's** ruling that when a revaluation is made, a common level of assessment exists throughout the municipality, which can be carried forward to later years. But a combination of factors in the Piscataway case showed with the passage of time up to the tax year involved, the common level of 100% of true value as of the revaluation date had been undermined and it was necessary to resort to the Director's ratio to prevent the taxpayer's property from being subjected to discriminatory assessment.

The Court also held that the Court below erred in not compelling the payment of 75% of the taxes due on the 1976 assessment pursuant to **N.J.S.A.** 54:2-41.5 and **N.J.S.A.** 54:2-41.6 (repealed by Chapter 361 P.L. 1975 effective for the tax year 1977 and requiring payment of 90 percent of taxes due). The Court said that in view of the total tax ratables of the municipality involved, the failure of the taxpayers to pay the portion (75%) of the taxes due pending appeal in the Court below resulted in actual hardship to the municipality.

Valuation—N.J. Bldrs. v. Dept. of Environmental Protection 169 NJ Super. 76 (App. Div., 1979) In considering a challenge to the validity of certain regulations adopted by the Commissioner of the Department of Environmental Protection establishing water quality standards for the Central Pine Barrens designated as critical area for sewerage purposes, the Court said that if some of the subject lands were devalued by the regulations, tax assessors of the individual town were to consider the impact of the regulations on the true value of the land. Petition for Certification to the New Jersey Supreme Court was denied. 81 NJ 402 (1979).

Valuation—City of Newark v. The 1013 Corporation—Tax Court of New Jersey, April 2, 1980. In action for review of judgment of Essex County Board of Taxation which reduced assessment on neighborhood store and office property due to 50-year-old improvements, the Court rejected testimony of true value of both plaintiff's and defendant's experts and made an independent determination of true value of subject property, resulting in a partial restoration of the reduction.

Watershed Land—Discrimination—City of Newark v. Township of Verona—Tax Court of New Jersey, April 1, 1980. This is a review of tax assessments on vacant watershed land owned by the City of Newark for the years of 1973, 1974 and 1976. It was held that publicly owned watershed land is to be assessed pursuant to **N.J.S.A.** 54:4-3.3 at its true value on the same terms and conditions as the other lands of the other taxpayers in the district are subjected to. The standard of value for assessment purposes of watershed land is fair market value. Restrictive use zoning must be reflected in the valuation for assessment purposes. The court held that an analysis of sales resulted in valuation of $845 per acre for better land and $507 per acre for inferior land for year 1973. It was also held that the claim for discrimination was not proved, since the City of Newark failed to establish that relative to the generality of other assessed real property in Verona, its property was being assessed on a less favorable basis.

Tax Assessment Appeals Must Be Filed Within Statutory Period—Prospect Hill Apartments v. Borough of Flemington, 172 N.J. Super. 245, Tax Court of New Jersey (November 26, 1979). The Tax Court of New Jersey held that the August 15th filing deadline for local property tax assessment appeals contained in **N.J.S.A.** 54:3-21 is a statutory deadline which may not be relaxed pursuant to New Jersey Court Rule 1:1-2. The Tax Court has no jurisdiction to hear a late appeal. There are no circumstances here to warrant any consideration of a tolling of this filing deadline.

Omitted Assessment—Freeze Act-Snyder et al v. Borough of South Plainfield—Tax Court of New Jersey, January 10, 1980. In action to review judgment of Middlesex County Board of Taxation imposing an omitted partial assessment for the year 1973, the existence of a prior County Tax Board judgment eliminating a 1973 added assessment did not bar the County Tax Board from imposing an omitted partial assessment for the same year. The provisions of **N.J.S.A.** 54:3-26 (Freeze Act) did not prevent the entry of a judgment imposing the omitted partial assessment for 1973 because the prior denial of the added assessment by the County Tax Board was on procedural grounds, the value of the improvements not having been an issue.

Farmland Assessment—Spiotta Brothers v. Township of Mine Hill—Tax Court of New Jersey, March 4, 1980. The Tax Court of New Jersey affirmed that Morris County Board of Taxation in denying the farmland assessment on plaintiff's 49.6 acres of woodland for the year 1975 and in granting the farmland assessment on such land for the year 1977. In order to qualify for the farmland assessment the land, consisting of at least five acres, must have been actively devoted to agricultural or horticultural use for at least the two years immediately preceding the tax year in issue. Although in 1975 an area forester employed by the New Jersey Bureau of Forestry visited the land to explore the possibility of a forestry management program, the evidence did not support a finding that the activities conducted on the 49.6 acres in 1973 and 1974 were of such a nature to qualify the land for farmland assessment for the year 1975. Although trees were growing and cut in 1973 and 1975, they were not produced and managed as that term is used in the statute, i.e. for agricultural or horticultural purposes. In 1975 the land was again inspected and for the first time a definite plan was prepared and furnished for the management of the woods. The testimony of the forester verified that the program had been carried on through 1976 and 1977 and the court said that the minimum statutory requirements were met so as to qualify the tract for the favored treatment in 1977. The entire tract was actively devoted to the production of agricultural products useful to man, i.e. corn, alfalfa, trees and forest products. The Court also held that the claim that taxpayer, who is in the real estate business, was holding the property for speculation was not to be considered in determining qualification for farmland assessment status.

Equalization Table—Township of Union v. Director, Division of Taxation—Tax Court of New Jersey, January 30, 1980. The Tax Court of New Jersey held that the Director of the Division of Taxation may properly exclude from equalization table, sale of a commercial property, when he concludes that the sale price of the real property involves an arbitrary allocation between real property and personal property not reflective of the values of said property. The Director, in preparing an equalization table, may apply a ratio developed from class 2 (residential property) sales to class 4 (commercial and industrial) properties in the township in the absence of any usable class 4 sales.

Equalization Table Upheld—City Of Vineland v. Cumberland County Board Of Taxation, (App. Div., 1979) (unreported). The Appellate Division affirmed the judgment of the Division of Tax Appeals in upholding the Cumberland County Board of Taxation in its adoption of the 1978 County Equalization Table. The County Board had rejected the City of Vineland's reassessment plan for the tax year 1978 as being insufficiently comprehensive to qualify as a district-wide reassessment. The court said that a County Board may adopt any reasonable and efficient method of equalization, and may act independently of any direction or decision of the Director of the Division of Taxation. The court also said that the petitioner had failed to prove that the County Board had acted either capriciously, arbitrarily or unreasonably in reaching its determination. Judgment for the respondent, County Board, was affirmed in its adoption of the 1978 County Equalization Table.

PUBLIC UTLITIES TAX

The Apportionment Provisions of the Public Utility Gross Receipts Tax Upheld—McKenney, et als. v. Byrne et als.—82 N.J. 304 (1980). The Supreme Court of New Jersey affirmed the judgment of the Appellate Divison and held that the apportionment provisions of **N.J.S.A.** 54:30A-61 of the Public Utilities Gross Receipts Tax Act (**N.J.S.A.** 54:30A-49 et. seq.) did not violate the equal protection clauses of the New Jersey and United States Constitutions nor the New Jersey Constitutional prohibition against special or local laws relating to taxation or regulating the internal affairs of a municipality. The apportionment of the gross receipts tax revenues to the municipalities is based upon the value of the scheduled public utility property located within the municipality. The court held that the apportionment formula is predicated on the same standards for all municipalities. It also held that justification exists for classifying municipalities on the basis of the amounts of scheduled property within their borders. The court said that expenditures of funds by the Legislature reflect legislative judgment in the exercise of its inherent constitutional function. The judiciary should not review the wisdom of such a legislative decision. Although there appears to be over compensation, the court is bound to assume any reasonable conceivable state of facts which would sustain the Legislative judgment.

SALES TAX

Repair Services To Buses Are Subject To Tax—Body-Rite Repair Co. v. Director, Division Of Taxation, Division of Tax Appeals October 10, 1979. The Division of Tax Appeals affirmed an assessment of sales tax by the Division of Taxation against the petitioner, who is in the business of providing repair and replacement parts for buses used in public passenger transportation, and repair services in connection therewith. The bus companies are regulated by the Interstate Commerce Commission or the Board of Public Utilities Commission of New Jersey. The court held that in conformity with its opinion in the **Rockland Coaches** case, it was the legislative intent to exclude repair services from the exemption provided in N.J.S.A. 54:32B-8(cc). The exemption applies to charges for repair parts but not to charges for repair services to the buses. The court since it was a court of limited jurisdiction, refused to pass upon whether Petitioner should be relieved of any liability for collection or payment of tax since it had accepted exempt use certificates (Form ST-4) from its customers. Petitioner had been advised of the Division of Taxations' interpretation of the taxability of the bus repair services.

Materials Used In The Construction of Molds For High Alloy Castings Are Held To Be Exempt From Tax Under N.J.S.A. 54:32B-8(t), Cooper Alloy Corporation v. Director, Division of Taxation, Division of Tax Appeals, December 17, 1979. The Division of Tax Appeals held that the materials used in the construction of molds used to make high alloys castings are exempt from tax under **N.J.S.A.** 54:32B-8(t) of the New Jersey Sales and Use Tax Act. The Court held that the materials used can be classified as a chemical and that they are used to cause a chemical process because the molds used for the casting of the alloys are designed not only to reduce the production in the casting process of undesirable substances, but also to bring about a surface of the casting with the desirable green color denoting the presence of the chromium which is the preferable smooth surface. It was also found that this chemical process could also be described as a refining process in that oxides and carbides are reduced. A judgment was entered in favor of the petitioners and a refund of taxes paid was ordered.

Note: N.J.S.A. 54:32B-8(t) exempts from the sales and use tax, (t)—"Sales of materials, such as chemicals and catalysts, used to induce or cause a refining or chemical process, where such materials are an integral or essential part of the processing operation, but do not become a component part of the finished product."

Supplies Purchased By Restaurants, etc. Do Not Become A Component Part Of Food And Beverage For Sale—Seymour and Harriet Gerber t/a Camden Bag & Paper Co., v. Division of Taxation, Division of Tax Appeals, October 10, 1979.

The Division of Tax Appeals affirmed a sales tax assessment against the petitioner. The Court held that the sale of plastic stirrers, plastic knives, plastic forks, plastic spoons, plastic straws and paper napkins by the petitioner to restaurants, diners, cafeterias and other establishments which prepare food and beverages for sale to the general public consumer do not become a component part of the product (food and beverages) produced for sale. A sales tax must, therefore, be collected on the sale of such supplies.

Repair Services On Buses Subject To Tax—Peter Picardi t/a M & P Sales Co. v. Director, Division of Taxation—Division of Tax Appeals, October 10, 1979.—The Division of Tax Appeals affirmed the determination of the Division of Taxation in its assessment of taxes due from the petitioner for repair services performed on buses which are utilized for public transportation. The buses are owned and/or operated by companies whose rates are regulated by the Interstate Commerce Commission or the Board of Public Utility Commissioners of New Jersey. The court held that in conformity with its **Rockland Coaches** opinion it was the legislative intent that the exemption in N.J.S.A. 54:32B-8(cc) applies to charges for repair parts to such buses, but not to repair services thereto.

Repair Services on Buses Subject to Tax—Rockland Coaches, Inc., v. Sidney Glaser, Director, Divison of Taxation, Division of Tax Appeals, October 10, 1979. The Division of Tax Appeals held that petitioner is liable for an assessment of sales tax for repair services on its motor buses which provide transportation of persons. The Court held that it was the intention of the legislature to exclude repair services from the exemption provided for in

N.J.S.A. 54:32B-8(cc). Subsection 8(cc) provides for an exemption from tax for sales of buses for public passenger transportation, including **repair and replacement parts** therefor to bus companies whose rates are regulated by the Interstate Commerce Commission or the Board of Public Utility Commissioner of New Jersey. . . . The court said that the exemption from tax applies to repair parts, but not to repair services.

Repair Services on Buses are Taxable—Starr Transit Co., Inc. v. Director, Division of Taxation, Division of Tax Appeals, October 10, 1979. The Division of Tax Appeals affirmed an assessment of sales taxes against the petitioner, who is engaged in the business of owning buses used in public transportation: and is regulated by either the Interstate Commerce Commission or the Board of Public Utilities of New Jersey. The court held that in conformity with its opinion in the **Rockland Coaches** case, it was the legislative intent to exclude repair services from the exemption provided in N.J.S.A. 54:32B-8(cc). The court held that the exemption applied to charges for repair parts to the buses, but not to charges for repair services thereto.

Towing Charges and Repair Services For Buses Are Taxable Suburban Transit Corporation v. Director, Division of Taxation, Division Tax Appeals, October 10, 1979. The Division of Tax Appeals affirmed an assessment of sale taxes by the Division of Taxation against the petitioner, who is engaged in the repair of buses used for public transportation. The buses are operated by companies which are regulated by either the Interstate Commerce Commission or the Board of Public Utility Commissioners of New Jersey. The Court held that the charges for towing are subject to sales tax in accordance with **N.J.S.A.** 54:32B-3(b) (2) which imposes a tax for maintaining, servicing, repairing tangible personal property. The court also held that in conformity with its opinion in the **Rockland Coaches Case,** that it was the legislature's intent to exclude repair services to the buses from the exemption provided in N.J.S.A. 54:32B-8(cc) for repair and replacement parts for such buses. The court said that the exemption applies to repair parts for the buses but not for repair services thereto.

Tenants' Property Tax Rebates—Unbudgeted School Aid Rebate Must Be Passed On To The Tenants Bigel et al. v. Director of Local Government Services et al., (App. Div., 1980) (unreported). The Appellate Division reversed the trial court and held that 65% of the unbudgeted State school aid payments received by plaintiffs for the 1977 tax year be passed to the tenants entitled thereto, in accordance with **N.J.A.C.** 5:30-16.5(a). This rule adopted by the Director of the Division of Local Government Services pursuant to the Tenants' Property Tax Rebate Act provides that, in a municipality having a rent-levelling ordinance, the unbudgeted State school aid refund is not to be netted with the difference between 1976 and 1977 property taxes but is to be individually calculated and applied to the tenant who will receive the rebate or credit; it does not require for its applicability that the ordinance contain a tax pass-through provision.

Municipalities Rejected In Bid For Share Of Sales Tax—Counties Rejected In Bid For Share Of Inheritance Tax—City of Camden, et al. v. Byrne et al: Smith et al v. Goldman et al. 82 N.J. 133 (1980). The Supreme Court affirmed the Appellate Division and refused to order the Legislature to appropriate money for the appellant municipalities and for the appellant counties for specially mandated programs or to order the Governor to approve an appropriation if one were made. The municipalities sought to have appropriated for the 1975-1976 fiscal year, 10% of the revenues derived from sales and use taxes up to a maximum of $25 million (N.J.S.A. 54:32B-31 [repealed]). The Governor did not recommend any such appropriation as state aid to municipalities for general municipal purposes for the 1975-1976 fiscal year.

Appropriation was also sought from the bus franchise replacement tax. The counties sought appropriation of five percent of the transfer inheritance tax collected by the State on property of resident decedents in the county. The counties also sought payments from the State for general highway purposes. The court held that the statutes are not self-executing and require legislative appropriation for expenditures of public monies. (N.J. Constitution [1947] Art. VIII Section II par 2). The responsibility for appropriations rests with the Legislature and the courts are without authority to compel either the Legislature to make a specific appropriation or the Governor to recommend or approve one. The Court said to treat the various statutes as tantamount to appropriations would violate the New Jersey constitutional debt limitation clause which prohibits one Legislature from incurring debts which subsequent Legislatures would be obliged to pay, without prior approval by public referendum. The Court pointed out that the failure of the Legislature to appropriate funds to effectuate the various statutes was an intentional and advertent act. The Court also held that the revenues generated by the transfer inheritance tax are state revenues and that the State is not custodian for the counties of the portion they claim pursuant to N.J.S.A. 54:33-10. The Court acknowledged that the municipalities and counties may have suffered financially because of the Legislature's failure to appropriate the money. It is not for the Court to weigh the equities in this case. Assumption must be made that the Legislature had good and sufficient reason to devote these limited financial resources elsewhere in the public domain.

Withdrawal of Complaint—Township of Cherry Hill v. United States Life Insurance Company—Tax Court of New Jersey, March 20, 1980. It was held, that pursuant to R. 8:3-9, a complaint seeking a reduction in real property taxes may be withdrawn at any time prior to the close of proofs and such withdrawal will terminate the action in the absence of the filing of a cross-appeal or counterclaim by defendant. A judgment was, therefore, entered dismissing plaintiff's appeal.

Property Tax Rebate Act—Constitutionally Upheld Cold Indian Springs Corp. et als. v. Township of Ocean, et als., 81 N.J. 502 (1980). The Supreme Court of New Jersey affirmed the Appellate Division in upholding the constitutionality of the Tenants' Property Tax Rebate Act because it does not deny to the plaintiffs, due process or equal protection of the law. The court held that the reduction in taxes resulting from municipal wide revaluations of property must be used in calculating the property tax reductions in the rebate year. But there is excluded from the calculation of the property tax reduction in the rebate year, reductions in assessments for that year resulting from tax appeal judgments. However, assessments for subsequent years would reflect the reduction obtained by the tax appeal judgment and to that extent such reductions would be subject to the rebate provisions of the act. The reason for the legislative plan is one of practicality. The tenants' property tax rebate is required to be paid or credited in the current year, and not to be delayed pending a tax appeal judgment some years later. The court also held that, once the base year tax appeal is finally determined, the reduced assessment is to be used thereafter in calculating a property tax reduction in a given year.

Price Controls On Alcoholic Beverages Eliminated. Irving Heir v. John J. Degnan, 82 N.J. 109 (1980). The regulations adopted by the Director of the Division of Alcoholic Beverage Control eliminating retail price maintenance and modifying the previous policy regarding price controls and competition were upheld except insofar as they prohibit joint advertising of matters other than price (N.J.A.C. 13:2-24.11 (a)(8)) and the collection of the Sales and Use Tax pursuant to N.J.S.A. 54:32B-2(d). However, N.J.A.C. 13:2-45 shall remain in effect for six months commencing with the date of this opinion (February 11, 1980) in order to preserve the continuation of sales tax collection and enable the Legislature to take appropriate action. Note: See Chapters 61 and 62, P.L. 1980 approved July 7, 1980.

Validity of New Jersey Senate Rules To Cut Off Debate In Passage of Legislation Upheld—Parker v. Merlino, United States District Court, District of New Jersey, June 13, 1980 (unreported). The United States District Court, District of New Jersey by summary judgment upheld the New Jersey Senate Rules which were used to cut off debate in the passage of c.280, P.L. 1979, which increased that part of the New Jersey Corporation Business Tax based on net income from 7½% to 9%, for accounting periods ending after December 31, 1979. The Court found that on January 8, 1980, the date of the passage of the legislation, the New Jersey Senate Majority did not curtail debate for an impermissible reason, and did not violate plaintiff's rights under the United States Constitution and further that the powers conferred by the Rules of the New Jersey Senate to limit debate do not violate the constitutional rights of the New Jersey Senators.

An appeal has been filed with the United States Court of Appeals, Third Circuit.

Full Faith and Credit Given to Judgment For Fine For Failure to File Philadelphia Wage Tax Return—City of Philadelphia v. Austin—171 N.J. Super 118 (Burlington County District Court, 1979)—Suit was brought on a Pennsylvania judgment. The Burlington County District Court held that provision of the Philadelphia Code imposing a $300 fine for each year a taxpayer fails to file a wage tax return was a penal law; nonetheless, judgment which the City of Philadelphia obtained in Pennsylvania court in action under the statute was entitled to full faith and credit and enforcement in New Jersey.

Civil Penalty Included In A Sister State's Judgment Against Delinquent Taxpayer Entitled To Full Faith and Credit—City of Philadelphia Wage Tax v. George A. Smith, Jr. et al. 82 N.J. 429 (1980). The New Jersey Supreme Court affirmed the Appellate Division's (169 N.J. Super. 156, App. Div. 1979), judgment that a civil penalty included in a money judgment obtained in a sister state for unpaid Philadelphia Wage Taxes against New Jersey residents employed by the Federal government on the naval bases in Philadelphia was entitled to full faith and credit and was enforceable in the courts of this State.

New Jersey Courts Must Give Full Faith And Credit To A Pennsylvania Judgment And Civil Penalty For Collection of Philadelphia Wage Tax—City of Philadelphia v. Henry H. Stadler et al., 173 N.J. Super. 235 (App. Div., 1980). The Appellate Division affirmed the summary judgment of the District Court of Burlington County, 164 N.J. Super 281 (Cty. D. Ct. 1978), which held that New Jersey Courts must give full faith and credit to a Pennsylvania judgment for the collection of the Philadelphia Wage Tax and a civil penalty against New Jersey residents working for the Federal government in Philadelphia.

State's Lien For Due and Unpaid Taxes Held To Be Prior To And Superior To Federal Lien To Plaintiff's Cause of Action—Woelfel v. Selected Risks Insurance Company—Docket No. L-35871-76 (Law Division 1980) (unreported). The Law Division of the Superior Court held that the State's lien under **N.J.S.A.** 54:49-1 became choate and attached to plaintiff's cause of action prior to the lien of the Internal Revenue Service and was therefore superior to the federal lien. The State lien of the Division of Taxation arises as of the date the taxes become due and unpaid while the federal lien under 26: U.S.C.A. 6322 does not arise until an assessment is made. The court said that a lien could be perfected when the identity of the lienor, the property subject to the lien and the amount of the lien have been established. It was found by the court that under the facts in this case, the State liens became choate prior to the first federal assessment and were therefore superior to the federal lien.

ATTORNEY GENERAL OPINIONS

Additional Senior Citizens Homestead Rebate Applies To Surviving Spouses Who Are 55 Or More At The Time Of Senior Citizen Spouse's Death. Formal Opinion No. 24—October 23, 1979—The Office of the Attorney General has advised that Act VIII, Section 1, Paragraph 5 of the New Jersey Constitution only authorizes the senior citizens homestead rebate provided for by **N.J.S.A.** 54:4-3.80 for surviving spouses who are 55 years of age or more at the time of a senior citizen spouse's death. A surviving spouse who was less than 55 years old at the time of his or her senior citizen spouse's death is not entitled to the additional annual homestead rebate of $50 on attaining age 55. Unless the surviving spouse is over 65, or is permanently and totally disabled, or was 55 at the time of his or her eligible spouse's death, the surviving spouse is not eligible for the additional $50 rebate.

Manner of Reflecting Added Assessments On Preliminary Tax Bills For First Two Quarters Of Subsequent year—January 31, 1980. The Office of the Attorney General has advised that an added assessment on real property which has been improved after October 1 of the pretax year is a prorated assessment payable on November 1 of the current tax year based on the actual months of completion. However, in the preliminary tax bill which shows the final property taxes for the last two quarters of the current year (August 1 and

November 1) and the preliminary property taxes for the first two quarters of the subsequent year (February 1 and May 1), one half of the full year's assessment of the added improvement based on the current year's tax rate and valuation should be reflected in the preliminary tax bill for the first two quarters of the subsequent year.

Partial Exemption From the Realty Transfer Fee Limited to Sale of Single-Family Dwelling by Senior Citizen Who Occupied the Single Dwelling—August 8, 1979. The Office of the Attorney General has advised that in a sale of real property consisting of a single-family dwelling and two three-family dwellings by a senior citizen who occupied the single-family dwelling, the partial exemption of $1.25 of the $1.75 realty transfer fee provided for in **N.J.S.A.** 46:15-10.1(a) is applicable only to that part of the sale attributable to the single-family dwelling. To qualify for the partial exemption from the realty transfer fee, the sale must involve one or two-family residential premises which a senior citizen, blind person or disabled person occupies. Because the realty transfer fee and the partial exemption therefrom are calculated upon the consideration recited in the deed, it will be necessary in the case in issue, involving the sale by a senior citizen of a single-family dwelling occupied by him and two three-family dwellings, to determine the consideration paid for the single-family dwelling and that paid for the other dwellings.

Prior Year's Apportionment Percentages Should Be Used In the Current Year When the Additional Amount of a Prior Year's Regional School District Budget Was Certified Too Late—M79-4248, March 31, 1980. The Office of the Attorney General has advised that a tax levy certification of the prior year received too late for that year's levy for regional school districts should be allocated among the constituent municipalities using the prior year percentage share of the regional school district levy.

The county tax board upon receiving the apportionment percentages from the Commissioner of Education and the budgetary amounts from the regional school board, are required to incorporate such data in determining the taxes to be raised by each municipality under the local property tax (N.J.S.A. 54:4-1, et seq.). The levy for each municipality within a county is reflected in a table of aggregates which is annually adopted by each county board of taxation (**N.J.S.A.** 54:4-52).

In certain instances, the budgetary figures supplied to a county board of taxation for a regional school district may not include certain amounts which are certified after the certification of the municipalities general tax rate. These amounts must be raised in the subsequent year.

The regional school district boards often actually expend during the prior tax year the anticipated additionally certified future monies by borrowing the necessary funds to pay for the additional expenditures which were not originally budgeted.

It is, therefore, quite logical and consistent with legislative policy that any budgetary items approved for a tax year subsequent to the adoption of the table of aggregates should be apportioned among the taxing districts by the county boards in the subsequent tax year by using the applicable apportionment percentages of that prior tax year.

Municipal Tax Assessors Cannot Independently Sign Stipulation of Settlement With Regard to Tax Appeals Before County Tax Boards—M80-4375, April 29, 1980. The Office of the Attorney General has advised that municipal tax assessors cannot independently sign a stipulation of settlement on behalf of a municipality with regard to a tax appeal pending before a county board of taxation. To execute such stipulation of settlement, the tax assessor must have the authorization and approval of the municipal governing body. The parties in a tax appeal before a county board of taxation are the taxpayer and the municipality. The role of the tax assessor in a tax appeal before a county board of taxation is simply to assist the municipality in prosecuting or defending the appeal. The assessor has no independent authority to sign a stipulation of settlement with regard to a tax appeal pending before a county board of taxation. Although the assessor may be consulted by the governing body with regard to a settlement, the assessor's decision is merely "advisory" and clearly not binding upon the municipality.

A stipulation of settlement should be executed by the municipal attorney on behalf of the municipal governing body. If the municipality is not represented by an attorney, the stipulation of settlement should be signed on behalf of the municipality by a municipal agent, including the assessor, who is specifically authorized to execute the stipulation by a properly adopted resolution of the municipal governing body.

APPENDIX I

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SUMMARY
Resident Taxpayer Returns—Full Year 1978

New Jersey received 2.8 million full year resident gross income tax returns reporting $46.9 billion of income and $709 million of tax.

540,484 returns reported $1.7 billion total income and paid no tax —contain retirement exclusion, exemptions, deductions or credits exceeding income, were incomplete or involved amounts less than required for tax filing or liability. Some are subject to later correction upon audit.

2,236,419 taxable returns reported $45,212 million total income, claimed $6,745 million of exemptions, deductions and retirement exclusions for a taxable income of $38,467 million and $819 million tax for tenant and other credits and $709 million charged tax.

81,284 more returns (3.0%) were filed in 1978 than in 1977. Gross Income increased $4.2 billion (9.7%) from $42.7 billion in 1977 to $46.9 billion in 1978. Charged Tax increased $90.6 million (14.7%).

Table 27 shows summary of taxable and non-taxable returns.

Regular exemptions and other exemptions for aged, blind, dependent children, and other dependents, and college, plus medical, alimony and maintenance deductions less excess exemptions and deductions were 14.8% of total income for taxable returns and 42.8% for non-taxable returns.

Retirement exclusion totaled .36% of total income for taxable returns and 12.0% for non-taxable returns.

Taxable income totaled 84.7% of total income for taxable returns and 45.1% for non-taxable returns.

Average effective tax rate for taxable returns before credits was 1.80% based on taxable income and 1.76% of total income before exemptions, exclusions and deductions. Tenant and other credits reduced these average effective rates to 1.57% based on taxable income and 1.51% upon all income.

Returns for commuters from New York, E.T.T. returns, 26,124; other Non-Resident returns, 27,364 fiduciary returns and 67,076 part year resident returns are not included in this summary.

TABLE 27
NEW JERSEY RESIDENT GROSS INCOME TAX RETURNS

SUMMARY FULL YEAR 1978
(AMOUNTS IN THOUSANDS)

	TAXABLE RETURNS		NON-TAXABLE RETURNS[2]		TOTAL ALL RETURNS	
	Number[1]	Amount	Number	Amount	Number	Amount
GROSS INCOME						
Salaries	2,089,547	$37,651,479	451,945	1,449,381	2,541,492	$39,100,861
Interest	1,432,082	1,840,760	206,059	257,210	1,638,141	2,097,971
Dividends	474,075	1,179,544	60,037	86,079	534,112	1,265,623
Other	504,696	4,704,623	51,302	115,422	555,998	4,820,046
TOTAL INCOME[5]	2,236,419	$45,376,406	540,484	$1,908,092	2,776,903	$47,284,500
Minus: Net Ret. Exclus.[3]	26,718	164,310	47,552	229,734	74,270	394,044
GROSS INCOME	2,236,419	$45,212,096	540,484	$1,678,360	2,776,903	$46,890,457
EXEMPTIONS & DEDUCTIONS						
Regular	2,236,419	$ 3,501,414	540,484	$ 646,487	2,776,903	$ 4,147,901
Aged	153,964	198,365	93,033	124,864	246,997	323,229
Blind or Disabled	22,593	23,071	9,471	9,873	32,064	32,944
Dependent Children	962,906	1,995,894	92,490	200,215	1,055,396	2,196,109
Other Dependents	109,760	134,963	9,244	12,152	119,004	147,115
College	140,165	180,560	4,685	5,852	144,850	186,412
Medical	721,478	637,698	45,325	75,412	766,803	713,110
Alimony & Sep. Maint.	18,454	73,040	1,101	3,295	19,555	76,335
Minus: Excess Exempt Deduct.[4]	12	32	205,086	261,052	205,098	261,084
TOTAL	4,365,717	$ 6,744,973	590,747	$ 817,098	4,956,474	$ 7,562,071
Taxable Income	2,236,407	$38,467,122	335,162	$ 861,263	2,571,569	$39,328,338
Tax Before Credit	2,236,419	819,028	107,217	13,299	2,343,636	832,327
Tenant Credit	584,206	36,701	103,623	7,210	687,834	43,911
Other Credits	191,383	73,450	34,100	9,830	225,483	83,280
Net Variance	1,043,929	$ 15	11,913	$ 2	1,055,842	$ 18
CHARGED TAX	2,236,419	$ 708,878	-0-	-0-	2,236,419	$ 708,878

[1] Difference between number of taxable returns and returns with Taxable Income, represents returns with liability less than rounded tolerance.
[2] Unaudited returns include variations subject to later correction.
[3] Excess retirement exclusion is the amount by which retirement exclusion exceeds total income.
[4] Excess Exempt Deduction is the amount by which exemption allowance & deductions exceed reported income.
[5] Includes returns with no Gross Income.

Differences in totals due to rounding.

TABLE 28
ALL HOMESTEADS*
DISTRIBUTION OF MATCHED DATA BY GROSS INCOME
(Amounts In Thousands)

Income Group	Number	Assessment	Property Tax	Gross Income	Income Tax	Rebate
Np Gross Income	17,417	$ 552,643	$ 18,479	—	—	$ 3,840
Under $5,000	69,836	2,035,641	71,056	$ 200,841	$ 77	14,552
$ 5,000— 9,999	91,510	2,728,756	98,126	695,027	7,547	18,178
10,000—14,999	120,155	3,571,278	130,637	1,516,182	20,774	22,928
15,000—19,999	168,429	5,129,143	185,830	2,969,041	43,481	31,570
20,000—24,999	184,485	5,999,432	215,999	4,142,253	62,545	34,417
25,000—34,999	245,823	8,971,240	325,902	7,211,301	115,893	45,956
35,000—49,999	119,539	5,353,703	197,507	4,872,373	82,236	22,505
$50,000 and Over	71,994	4,595,406	169,448	6,374,134	121,804	13,772
Total	1,089,188	$38,937,242	$1,412,987	$27,981,151	$455,057	$207,717

DISTRIBUTION OF MATCHED DATA AVERAGES BY GROSS INCOME

Income Group	Assessment	Property Tax	Gross Income	Income Tax	Rebate
No Gross Income	$31,730	$1,061	—	—	$220
Under $5,000	29,149	1,017	$ 2,876	$ 11	208
$ 5,000— 9,999	29,819	1,072	7,595	82	199
10,000—14,999	29,972	1,087	12,619	173	191
15,000—19,999	30,453	1,103	17,628	258	187
20,000—24,999	32,520	1,171	22,453	339	187
25,000—34,999	36,495	1,326	29,335	471	187
35,000—49,999	44,786	1,652	40,760	688	188
$50,000 and Over	63,830	2,354	88,537	1,692	191
Total	$35,749	$1,297	$25,690	$ 418	$191

*1,089,188 homestead rebate records were matched with 2.8 million 1979 New Jersey Income Tax Returns by social security number.

TABLE 30
MAJOR STATE TAX RATES
(In Effect July 1, 1980)

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Alabama	4%	7¢	12¢	5%	*1.5%—5%
Alaska	None	8	8	5.4[5]	*3—14.5
Arizona	4	8	13	*2.5—10.5	*2—8
Arkansas	3	9.5	17.75	*1—6	*1-7
California	4.75	7	10	9.6	*1—11
Colorado	3	7	10	5	*3—8
Connecticut	7.5	11	21	10	None
Delaware	None	9	14	8.7	*1.4—13.5
Dist. of Columbia ...	5	10	13	10	*2—11
Florida	4	8	21	5	None
Georgia	3	7.5	12	6	*1—6
Hawaii	4	11.5—13.5[1]	40%	*5.85—6.435	*2.25—11
Idaho	3	9.5	9.1	6.5	*2—7.5
Illinois	4	7.5	12	4	2.5[5]
Indiana	4	8.5	10.5	3[4]	1.9[6]
Iowa	3	10	13	*6—10	*5—13
Kansas	3	8	11	4.5	*2—9
Kentucky	5	9%	3	*3—6	*2—6
Louisiana	3	8	11	*4—8	*2—6
Maine	5	9	16	*4.95—6.93	*1—10
Maryland	5	9	13	7	*2—5
Massachusetts	5	8.5	21	8.33	5, 10
Michigan	4	11	11	2.35	4.6[6]
Minnesota	4	11	18	12	*1.6—16
Mississippi	5	9	11	*3—4	*3—4
Missouri	3.125	7	9	5	*1.5—6
Montana	None	9	12	6.75	*2—11
Nebraska	3	10.5	13	*4.25—4.675	17

MAJOR STATE TAX RATES—Continued
(In Effect July 1, 1980)

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada	3	6	10	None	None
New Hampshire	None	11	12	8	5
New Jersey	5	8	19	9	*2—2.5[6]
New Mexico	3.75	8	12	5	*.8—9
New York	4	8	15	10	*2—14
North Carolina	3	9	2	6	*3—7
North Dakota	3	8	12	*3—8.5	*1—7.5
Ohio	4	7	15	*4—8	*5—3.5
Oklahoma	2	6.58	18	4	*.5—6
Oregon	None	7	9	7.5	*4—10
Pennsylvania	6	11	18	10.5	2.2[7]
Rhode Island	6	10	18	8	19[3]
South Carolina	4	10	7	6	*2—7
South Dakota	5	12	14	None	None
Tennessee	4.5	7	13	6	6
Texas	4	5	18.5	None	None
Utah	4	9	10	4	*2.25—7.75
Vermont	3	9	12	*5—7.5	23[3]
Virginia	3	11	2.5	6	*2-5.75
Washington	4.5	12	16	None	None
West Virginia	3	10.5	17	6	*2.1—9.6
Wisconsin	4	9	16	*2.3—7.9	*3.4—10
Wyoming	3	8	8	None	None

*Graduated Rates.

[1] Combined State and County rates. Additional taxes may be imposed by local county boards.

[2] Of wholesale price.

[3] Of federal income.

[4] Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

[5] Of taxable net income.

[6] Of adjusted gross income.

[7] Based upon classes of income derived with the taxpayers' source state.

TABLE 35
STATE AND LOCAL TAXES-FISCAL YEAR 1978
($ MILLIONS)

State	(1) Total Taxes	(2) Property Tax	(3) Col. 2 as a % of Col. 1	(4) Rank of Col. 3
Alabama	$ 2,117.7	$ 257.7	12.2	50
Alaska	753.9	325.5	43.2	7
Arizona	2,134.0	801.7	37.6	17
Arkansas	1,208.8	257.5	21.3	42
California	27,385.2	11,011.4	40.2	14
Colorado	2,354.2	841.5	35.7	20
Connecticut	2,915.8	1,351.5	46.4	6
Delaware	549.9	85.0	15.5	48
Florida	6,011.4	1,961.1	32.6	27
Georgia	3,418.5	985.1	28.8	33
Hawaii	949.9	155.4	16.4	46
Idaho	615.4	188.6	30.6	30
Illinois	10,309.7	3,658.3	35.5	22
Indiana	3,797.8	1,315.1	34.6	24
Iowa	2,300.3	878.6	38.2	15
Kansas	1,873.1	785.3	41.9	11
Kentucky	2,315.3	421.7	18.2	44
Louisiana	2,840.9	387.0	13.6	49
Maine	826.7	316.0	38.2	15
Maryland	4,079.9	1,164.3	28.5	34
Massachusetts	6,340.2	3,013.7	47.5	4
Michigan	8,810.8	3,198.8	36.3	18
Minnesota	4,013.5	1,205.8	30.0	31
Mississippi	1,414.8	307.7	21.7	41
Missouri	3,173.9	948.1	29.9	32
Montana	641.3	308.6	48.1	2
Nebraska	1,274.4	547.2	42.9	8
Nevada	662.7	207.9	31.4	28
New Hampshire	583.1	342.9	58.8	1
NEW JERSEY	7,276.1	3,493.9	48.0	3
New Mexico	924.5	149.1	16.1	47
New York	23,219.4	8,364.6	36.0	19
North Carolina	3,583.8	836.8	23.3	39
North Dakota	470.3	156.4	33.3	26
Ohio	7,529.9	2,652.5	35.2	23
Oklahoma	1,900.8	385.6	20.3	43
Oregon	2,130.5	885.6	41.6	12
Pennsylvania	10,125.7	2,615.9	25.8	37
Rhode Island	793.0	337.3	42.5	4
South Carolina	1,795.3	406.3	22.6	40
South Dakota	471.1	222.4	47.2	5
Tennessee	2,672.0	639.7	23.9	38
Texas	9,205.6	3,289.0	35.7	20
Utah	951.1	268.6	28.2	35
Vermont	407.5	172.1	42.2	10
Virginia	3,894.6	1,092.1	28.0	36
Washington	3,506.1	1,081.0	30.8	29
West Virginia	1,256.1	223.6	17.8	45
Wisconsin	4,538.6	1,525.2	33.6	25
Wyoming	490.0	197.5	40.3	13
United States Totals	$192,795.1	$66,224.2	34.3	.....

*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census. GOVERNMENT FINANCES IN 1977-1978, Table 5 pp. 18-26.

NOTE: Same rank applied in cases of tie.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TABLE 29
HOMESTEADS WITH ADDITIONAL REBATE*
DISTRIBUTION OF MATCHED DATA BY GROSS INCOME
(Amounts In Thousands)

Income Group	Number	Assessment	Property Tax	Gross Income	Income Tax	Rebate
No Gross Income	14,994	$ 474,507	$ 15,851	—	—	$ 3,405
Under $5,000	44,310	1,307,289	44,814	$ 122,582	$ 350	9,989
$ 5,000— 9,999	35,004	1,105,952	39,041	255,738	2,475	8,031
10,000—14,999	23,230	770,288	28,110	286,690	3,825	5,384
15,000—19,999	15,626	548,567	20,234	270,660	3,975	3,647
20,000—24,999	10,049	378,106	13,878	224,119	3,460	2,355
25,000—34,999	9,840	410,034	15,343	287,797	4,858	2,323
35,000—49,999	5,539	271,602	10,209	228,054	4,223	1,313
$50,000 and Over	6,499	438,979	16,489	711,997	15,295	1,549
Total	165,091	$5,705,325	$203,969	$2,387,637	$38,461	$37,996

DISTRIBUTION OF MATCHED DATA AVERAGES BY GROSS INCOME

Income Group	Assessment	Property Tax	Gross Income	Income Tax	Rebate
No Gross Income	$31,646	$1,057	—	—	$227
Under $5,000	29,503	1,011	$ 2,766	$ 8	225
$ 5,000— 9,999	31,595	1,115	7,306	71	229
10,000—14,999	33,159	1,210	12,341	165	232
15,000—19,999	35,106	1,295	17,321	254	233
20,000—24,999	37,626	1,381	22,302	344	234
25,000—34,999	41,670	1,559	29,246	494	236
35,000—49,999	49,034	1,843	41,172	762	237
$50,000 and Over	67,546	2,537	109,555	2,353	238
Total	$34,559	$ 1,235	$ 14,463	$ 233	$230

*Homesteads where extra $50 Rebate paid to senior citizens, surviving spouses and disabled. 165,091 homestead rebate records matched with 246,997 1979 New Jersey Income Tax Returns of same individuals by social security number.

TABLE 31

SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1977-1979 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1979				1978				1977			
Type of Business	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	324	$ 274	$ 1	$ 275	239	$ 246	$ 4	$ 251	256	$ 250	$ 17	$ 266
Manufacturing	10,187	78,645	14,362	93,007	7,113	56,832	12,958	69,789	7,326	56,530	21,181	77,771
Service	42,509	122,648	13,826	136,474	33,600	105,888	10,404	116,292	32,792	96,143	9,166	105,308
Wholesale	8,161	122,621	2,376	124,997	5,608	108,791	1,329	110,120	5,475	99,645	1,310	100,954
Construction	12,169	21,868	4,174	26,042	7,924	17,994	2,524	20,518	8,018	16,071	2,397	18,468
Retail	89,214	731,822	8,921	740,743	79,578	679,357	8,087	687,444	81,584	627,870	9,705	637,575
Government	16	74	12	86	10	83	(b)	83	12	89	(b)	89
Not Classified	2,740	13,747	680	14,427	2,389	11,022	392	11,414	2,001	7,439	551	7,990
Totals (a)	165,320	$1,091,699	$44,352	$1,136,051	136,461	$980,217	$35,698	$1,015,915	137,464	$904,036	$44,326	$948,362

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

(b) Less than $500.

NOTE: Vendors for 1980 were those who sent in Sales Tax Returns; vendors for 1979 were those who sent in Sales Tax with remittance.

TABLE 32

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1979

(Dollar Amounts in Thousands)

	1979								
Type of Business	No. Of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	Total Tax (b)	1978 Total Tax	% Change 1978-1979
Exempt Organizations	324	$ 25,906	$ 20,482	$ 5,424	$ 274	$ 1	$ 275	$ 251	9.6%
Manufacturing	10,187	31,369,593	29,803,762	1,565,831	78,645	14,362	93,007	69,789	33.3
Service	42,509	12,964,657	10,523,217	2,441,440	122,648	13,826	136,474	116,292	17.4
Wholesale	8,161	21,824,466	19,634,952	2,189,514	122,621	2,376	124,997	110,120	13.5
Construction	12,169	4,197,604	3,763,131	434,473	21,868	4,174	26,042	20,518	26.9
Retail	89,214	45,873,006	31,363,834	14,509,172	731,822	8,921	740,743	687,444	7.8
Government	16	2,846	1,361	1,485	74	12	86	83	3.6
Not Classified	2,740	1,786,620	1,513,992	272,628	13,747	680	14,427	11,414	26.4
Totals (b)	165,320	$118,044,698	$96,624,731	$21,419,967	$1,091,699	$44,352	$1,136,051	$1,015,915	11.8%

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5% because tax on fractional parts of $1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums becaues of rounding to nearest thousands.

TABLE 33
NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR
(Collection Amounts in Millions)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
Year	Population[1] (Thousands)	Price Multiplier[2] 1970 100	Amount	Per Capita	Amount	Per Capita	Amount[3]	Per Capita	Amount	Per Capita
1950	4,872	226.4	$ 107.8	$ 22.12	$ 244.1	$ 50.09	$ 366.7	$ 75.68	$ 834.7	$171.33
1951	5,006	208.2	119.7	23.91	249.2	49.78	394.8	78.97	822.0	164.20
1952	5,125	199.8	125.9	24.56	251.5	49.08	433.4	85.57	865.9	163.96
1953	5,229	195.8	129.4	24.75	253.4	48.45	464.6	88.85	909.7	173.97
1954	5,360	189.5	136.1	25.40	257.9	48.18	509.8	95.11	966.1	180.24
1955	5,502	184.7	168.0	30.53	310.3	56.40	533.9	97.04	986.1	179.23
1956	5,615	175.2	185.2	32.98	324.5	57.79	579.8	103.26	1,015.8	180.91
1957	5,737	167.2	204.0	35.56	341.1	59.45	645.6	112.53	1,079.4	188.15
1958	5,890	164.1	206.9	35.13	339.5	57.64	710.9	120.70	1,166.6	198.06
1959	6,015	159.4	254.2	42.26	405.2	67.36	773.1	128.53	1,232.3	204.87
1960	6,105	155.5	277.6	45.47	431.7	70.70	834.7	136.72	1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.85	2,725.9	367.67	2,022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.6	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,945.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40
1978	7,327	55.0	3,154.9	430.58	1,735.2	236.82	3,278.0	447.38	1,802.9	246.06
1979	7,332	49.9	3,430.3	467.84	1,710.3	233.26	3,441.1	469.33	1,715.7	234.00

[1] U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.
[2] U.S. Department of Commerce, Survey of Current Business, p. 9, Feb. 1980. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.
[3] Division of Taxation Annual Reports, 1950-1979.

TABLE 34
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE
Fiscal Year 1978

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$.	Rank
Alabama	$ 2,117.7	$ 1,588.8	$ 528.9	10.2%	47	7.7%	25	2.5%	45	$ 565.9	49	$ 424.6	43	$141.3	46
Alaska	753.9	563.5	190.5	17.5	1	13.1	1	4.4	26	1,870.7	1	1,398.3	1	472.7	6
Arizona	2,134.0	1,307.3	826.6	14.3	7	8.7	13	5.5	13	906.5	17	555.4	16	351.1	20
Arkansas	1,208.8	926.3	282.5	10.2	47	7.8	23	2.4	47	553.0	50	423.7	44	129.2	50
California	27,365.2	15,017.7	12,347.5	15.8	4	8.8	11	7.1	3	1,227.5	3	673.6	7	553.8	2
Colorado	2,354.2	1,212.1	1,142.1	12.6	20	6.5	41	6.1	9	881.7	18	454.0	37	427.8	8
Connecticut	2,915.8	1,550.4	1,365.3	11.6	30	6.2	44	5.4	14	940.9	14	500.3	21	440.6	7
Delaware	549.9	449.8	100.1	12.3	23	10.0	4	2.2	50	943.2	13	771.5	3	171.7	43
Florida	6,011.4	3,764.3	2,247.1	10.6	43	6.7	37	4.0	32	699.5	37	438.0	39	261.5	32
Georgia	3,418.5	2,183.7	1,234.8	11.3	34	7.2	32	4.1	31	672.4	40	429.5	42	242.9	35
Hawaii	949.9	754.7	195.2	14.0	10	11.1	2	2.9	42	1,059.0	6	841.4	2	217.6	39
Idaho	615.4	420.8	194.6	12.0	27	8.2	18	3.8	35	700.9	35	479.3	27	221.6	36
Illinois	10,309.7	5,774.4	4,535.3	11.8	28	6.6	39	5.2	18	917.0	16	513.6	20	403.4	11
Indiana	3,797.6	2,454.7	1,342.9	10.3	46	6.7	37	3.6	38	706.7	34	456.8	33	249.9	33
Iowa	2,300.3	1,402.2	898.1	11.6	30	7.1	34	3.5	39	794.3	26	484.2	24	241.1	36
Kansas	1,873.1	1,051.1	821.9	11.3	34	6.3	43	5.0	19	797.7	25	447.7	38	350.0	21
Kentucky	2,313.3	1,842.1	473.2	11.3	34	9.0	9	2.3	48	661.3	42	526.6	19	135.3	47
Louisiana	2,840.9	1,980.2	860.7	12.3	23	8.5	14	3.7	37	716.3	32	499.3	22	217.0	40
Maine	826.7	527.4	299.3	13.3	12	8.5	14	4.8	20	757.7	28	483.4	25	274.3	30
Maryland	4,079.9	2,405.2	1,674.7	13.0	15	7.7	25	5.3	16	984.8	10	580.5	14	404.2	10
Massachusetts	6,340.2	3,300.8	3,039.4	15.1	5	7.9	22	7.2	2	1,098.1	5	571.7	15	526.4	3
Michigan	8,810.8	5,444.9	3,365.9	12.7	17	7.8	23	4.8	20	958.8	12	592.5	12	366.3	16
Minnesota	4,013.5	2,759.4	1,254.2	14.2	8	9.7	5	4.4	26	1,001.4	8	688.5	5	312.9	24
Mississippi	1,414.8	1,094.1	320.7	11.8	28	9.1	8	2.7	43	588.5	48	455.1	36	133.4	49
Missouri	3,173.9	1,784.4	1,389.5	9.9	49	5.6	47	4.3	30	653.1	44	367.2	48	285.9	28

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE

Fiscal Year 1978

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	641.3	338.3	303.0	13.8	11	7.3	31	6.5	4	816.9	23	431.0	41	386.0	14
Nebraska	1,274.4	680.2	594.2	12.1	26	6.5	41	5.7	12	814.3	24	434.6	40	380.0	15
Nevada	662.7	390.6	272.1	13.1	14	7.7	25	5.4	14	1,004.1	7	591.8	13	412.3	9
New Hampshire	583.1	240.4	342.7	10.5	44	4.3	50	6.2	7	669.5	41	276.0	50	393.5	13
NEW JERSEY	7,276.1	3,439.9	3,836.3	12.4	22	5.9	46	6.5	4	993.1	9	469.5	30	523.6	4
New Mexico	924.5	761.1	163.4	13.3	12	10.9	3	2.3	48	762.8	27	628.0	10	134.8	48
New York	23,219.4	10,934.2	12,285.2	17.2	2	8.1	19	9.1	1	1,308.3	2	616.1	11	692.2	1
North Carolina	3,583.6	2,608.4	975.4	10.9	40	8.0	21	3.0	41	642.6	45	467.7	31	174.9	42
North Dakota	470.3	309.6	160.7	11.6	30	7.7	25	4.0	32	721.3	31	474.8	28	246.5	34
Ohio	7,529.9	4,134.9	3,395.0	9.9	49	5.5	48	4.5	24	700.5	36	384.7	47	315.8	23
Oklahoma	1,900.8	1,315.5	585.3	10.7	41	7.4	30	3.3	40	660.0	43	456.8	34	203.2	41
Oregon	2,130.5	1,158.9	971.6	12.8	16	7.0	35	5.8	11	871.7	19	474.2	29	397.5	12
Pennsylvania	10,125.7	6,265.5	3,860.2	12.3	23	7.6	29	4.7	22	861.8	20	533.2	17	328.5	22
Rhode Island	793.0	458.3	334.8	12.5	21	7.2	32	5.3	16	848.1	21	490.2	23	358.1	18
South Carolina	1,795.3	1,364.5	430.8	11.1	38	8.4	16	2.7	43	615.3	46	467.6	32	147.8	45
South Dakota	471.1	223.6	247.5	11.5	33	5.4	49	6.0	10	682.8	38	324.1	49	358.7	17
Tennessee	2,672.0	1,704.0	968.1	10.7	41	6.9	36	3.9	34	613.3	47	391.1	46	222.2	37
Texas	9,205.6	5,390.0	3,815.6	10.5	44	6.2	44	4.4	26	707.4	33	414.2	45	293.2	27
Utah	951.1	606.0	345.2	12.7	17	8.1	19	4.6	23	727.7	30	463.7	33	264.1	31
Vermont	407.5	233.8	1,736.1	14.5	6	8.3	17	6.2	7	836.8	22	480.1	26	356.5	19
Virginia	3,894.6	2,335.7	1,558.9	11.0	39	6.6	39	4.4	26	756.5	29	742.0	4	302.8	26
Washington	3,506.1	2,448.0	1,058.1	12.7	17	9.0	9	3.8	35	929.0	15	648.6	9	280.4	29
West Virginia	1,256.1	980.8	275.4	11.3	34	8.8	11	2.5	45	675.3	39	527.3	18	148.1	44
Wisconsin	4,538.6	3,089.2	1,449.4	14.2	8	9.6	6	4.5	24	970.0	11	660.2	8	309.7	25
Wyoming	490.0	289.5	200.5	15.9	3	9.4	7	6.5	4	1,155.7	4	682.8	6	472.9	5
UNITED STATES TOTAL	$192,795.1	$113,260.9	$79,534.2	12.7%		7.5%		5.3%		$ 886.9		$ 521.0		$365.9	

1. State and Local tax totals differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1977-1978, Tables 5 and 26.

TABLE 36
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess*[3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b*[1]	2 years 54:49-14*[2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess*[3]	2 years 54:49-14*[2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10A-17, 19	(1) 5 years for assessment of additional tax 54:10A-19.1*[1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:49-14*[2] if no assessment has been made*[5]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 5 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*6] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*6] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*2]
4. 5 years[*3]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:8A-53	5 years to assess 54:10E-19	2 years 54:49-14*[2]
6. EMERGENCY TRANSPORTATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:8A-53	(1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except when a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55	(1) 2 years 54:49-14*[2] (2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55
7. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
8. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after death 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RENTENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*7] 54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 7 years[*3]	Failure to file or filing false or fraudulent report—crime of the fourth degree[*7] 54:8A-54	30 days to appeal assessment to the Director 54:8A-55[*3] 90 days to Tax Court—Rule 8:4-1(b)
7. 2 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[*7] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
8. 0 years[*2]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[*7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
9. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64B	3 years to assess*[3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67
10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3]	2 years*[3]	2 years*[3]
11. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:42B-26	3 years*[1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
12. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 years 54:49-14*[2] 54:49-16*[2]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[*8] (2) Making any false statements—crime of the fourth degree 54:39-55[*8] (3) Concealing any material fact—crime of the fourth degree 54:39-55[*8] (4) Obtaining fuel falsely—crime of the fourth degree[*7] 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-49
10. 2 years[*3]	Willfully making any oath perjury—crime of the fourth degree[*7] 54:52-2[*7] 54:30A-19 and 54:30A-55	Within 90 days to Tax Court—Rule 8:4-1(b)
11. 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax —disorderly person[*8] 54:32B-26	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court Rule 8:4-1(b)
12. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to evade tax—crime of fourth degree[*7] 54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
13. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—$1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	NONE	2 years 54:49-14*[2] and 54:49-16*[2]
14. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16

*Penalties and interest were substantially increased by c. 177, P.L. 1975

TABLE 37
CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage Tax	Bimonthly By the 15th.				Licenses
2 Financial Business Tax				By April 15th.	
3 Business Personal Property Tax			Sept. 15th. Feb. 15th.		
4 Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
5 Corporation Business Tax	Due 15th day of 4th month after close of accounting period.				
6 Corporation Income Tax	Due 15th day of 4th month after close of accounting period.				
7 Emergency Transportation Tax		April 30-July 31 Oct. 31-Jan. 31		By April 15th.[1]	
8 Gross Income Tax				By April 15th.[1]	
9 Insurance Premiums Tax				By June 1st.	
10 Local Property Tax		Feb., May, Aug. & Nov. 1			
11 Motor Fuels Tax	Next to last business day				Inventories
12 Sales and Use Tax	Remittance when $100 or more	Jan., April, July & Oct. 20			
13 Savings Institution Tax	Due 3½ months after close of the companies accounting period				
14 Spill Compensation Tax	Monthly by the 20th				
15 Railroad Property (class II) Tax				Dec. 1st.	
16 Railroad Franchise Tax				June 15th	
17 Public Utility Franchise Tax (for municipal use)				*May, Sept. & Dec.	
18 Public Utility Gross Receipts Tax (for municipal use)				*May, Sept., & Dec.	
19 Public Utility Excise Tax (for state use)				May 1st.	
20 Local Assistance Fund			July 5 Oct. 1		

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS
DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	••	•••	
4						
5			Within Three Months	••	•••	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8	By the last day of February					
9	By March 1st.					
10		Oct. 1st.	By Aug. 15th.			
11			Within One Year			
12						
13			Within Three Months			Jan. 1st. after tax is due
14						
15	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15	
16	April 1st.	June 1st.	1st Tuesday in September			
17	Sept. 1 & Feb. 1	May 1st.	Within 90 days	On or Before May 1	Before January 1st.	
18	Sept. 1 & Feb. 1	June 2nd.		On or Before May 1		
19		April 1st		On or Before April 1		
20						

TABLE 38
SUMMARY HISTORY OF TAXES

Tax & Citation	Date Of doption	First Tax Rate	First Tax Change
1 ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1	1933	April 6, 1933—3¢ per gallon tax on beer	December 5, 1933—3-1/3¢ per gallon of beer $1.00 per gallon for liquor
2 BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
3 CIGARETTE N.J.S.A. 54:40A-1	1948	3¢ per pack (20 cigarettes) (1.5¢ per 10 cigarettes)	April 16, 1956—3¢ to 5¢ per pack of 20 cigarettes
4 CORPORATION BUSINESS N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock: 2% upon gross receipts of car companies	1958—1¾ on allocable net income 1946—8/10 mill per $1 on allocable net worth
5 C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income.	2 mills per $ on allocated net worth &9% on all allocated net income
6 C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income.	2 mills per $ on allocated net worth &9% on all allocated net income
7 CORPORATION INCOME N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
8 EMERGENCY TRANSPORTATION N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965—amended to conform with U.S. Revnue Act of 1964
9 FINANCIAL BUSINESS N.J.S.A. 54:10A-1	1946	¾ of 1% on net worth less specified deductions	1970—increased rate from ¾ of 1% to 1⅛%
10 GROSS INCOME	1976	Graduated from 2-2½% on taxable income	
11 INSURANCE PREMIUMS N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
12 MOTOR FUELS N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930-increased from 2¢ to 3¢ per gallon
13 PUBLIC UTILITY N.J.S.A. 54:30A-16	1884	2% on gross receipts off telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
14 RAILROAD N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
15 SALES AND USE N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5% or 5¢ on a dollar
16 SAVINGS INSTITUTION N.J.S.A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	1979—reduced rate from 5% to 3% of net income
17 SPILL COMPENSATION	1977	$.01 per barrel or non-liquid equivalent	
18 TRANSFER INHERITANCE N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000

SUMMARY HISTORY OF TAXES (Continued)

Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1 1972—liquor increased to $2.80 per gallon. Wine, vermouth and sparkling wine—$.30	6	100%	
2	0	100%	
3 1972—14¢ to 19¢ per pack of 20 cigarettes	7	100%	
4 1974—net income tax increase from 7-1/2 to 9% 1954—net worth tax increase to 2 mills per $1	12	100%	
5	1	50%	Count 25% Municipality 25%
6	1	50%	Count 25% Municipality 25%
7	0	100%	
8 1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding $25,000 and a 2½% surcharge	4	100%	
9 1975—Incorporated financial business subject to corporation tax	1	50%	County 25% Municipality 25%
10	0		100%
11	1	100%	
12 1972—rate increased from 7¢ to 8¢ per gallon	8	100%	
13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision	7		100%
14 1948—franchise tax at 100% on operating income Based on track miles	12		100%
15	1	100%	
16	1	100%	
17	0	100%	
18 1962—rate increased from 5% to a maximum of 16%	3	95%	County 5%

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-4[*2] (3) Giving false information up to $25,000—58:10-23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11i et seq. (2) Subject to rules of Tax Court and/or Superior Court
14. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54;52-4[*2]	(1) Within 30 days to the Director 54:49-18[*2] (2) Subject to rules of Tax Court

*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of the third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*7. Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*8. Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*9. See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

TABLE 39

TAX COLLECTIONS[1] (TIME SERIES)

Year	BEVERAGE TAX			CIGARETTE TAX		
	Gross	Refunds	Net	Stamps and miscellaneous Revenues	License	Total[2]
1960	$21,431,051	$ 156	$21,430,895	$ 40,776,557	$259,587	$ 41,036,144
1961	22,048,917	2,404	22,046,513	47,041,790	256,186	47,297,976
1962	23,052,704	601	23,052,102	59,474,552	258,629	59,733,182
1963	24,422,927	636	24,422,290	60,797,812	248,193	61,046,005
1964	27,745,326	621	27,744,704	67,630,621	256,911	67,887,532
1965	29,979,945	380	29,979,565	71,231,635	257,847	71,489,482
1966	31,742,479	480	31,741,999	77,468,859	256,534	77,725,394
1967	32,118,281	257	32,118,024	96,263,226	253,511	96,516,738
1968	33,608,541	471	33,608,070	100,371,057	249,740	100,620,798
1969	36,057,352	10,282	36,047,069	116,689,243	251,226	116,940,469
1970	42,475,339	858	42,474,489	117,670,713	251,136	117,921,849
1971	43,513,733	621	43,513,112	123,404,596	400,402	123,804,998
1972	45,372,719	845	45,371,873	134,143,149	412,675	134,555,824
1973	49,914,215	121	49,914,093[3]	165,100,486	427,141	165,527,628
1974	56,785,401	4,682	56,780,718	167,658,803	416,543	168,075,347
1975	54,664,558	1,298	54,663,260	167,020,839	431,284	167,452,123
1976	55,358,618	3,137	55,355,481	168,104,604	396,580	168,501,184
1977	53,825,552	113	53,825,439	168,962,622	392,012	169,354,634
1978	54,927,490	76	54,927,414	170,495,269	391,031	170,886,300
1979	54,483,006	10	54,462,996	170,145,082	378,731	170,523,813
1980	55,491,919	5	55,491,914	171,684,571	368,938	172,053,509

[1] Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Gross collection. Net collections after cash refunds: 1978—$170,088,418; 1979—$169,813,474; 1980—$171,245,450.

[3] Reflects 11 months' collection due to bimonthly reporting.

TAX COLLECTIONS[1] (TIME SERIES) (CONTINUED)

Year	Sales Tax[2]	Emergency[4] Transportation Tax	Business[2] Personal Property Tax	Financial[2] Business Tax	Corporation Business Tax
1973	$ 681,937,905	$25,522,028	$57,777,890	$4,294,141	$249,642,024
1974	735,064,595	31,920,293	64,273,821	5,163,309	281,999,190
1975	770,380,745	34,733,844	70,522,348	6,251,344	313,757,103
1976	829,463,092	39,063,774	77,979,545	1,021,383[3]	399,036,603
1977	905,149,435	30,453,830[4]	80,491,075	145,576[3]	462,368,237
1978	1,003,342	20,847,708[4]	81,176,155	92,060[3]	497,850,787
1979	1,098,017,244	35,201,112[4]	78,676,962	121,360[3]	538,506,682
1980	1,179,877,566	34,464,614[4]	70,893,758	628,032[3]	627,207,517

[1] Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.

[2] Net collection after refunds.

[3] Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business.

[4] Transportation tax reflects transferred amount to Gross Income Tax (C. 66. P.L. 1976).

	MOTOR FUELS			INSURANCE PREMIUMS TAX				
Year	Gross	Refunds	Net	Domestic Insurance (Other Than Life)	Foreign Insurance (Other Than Life)	Domestic Life Insurance	Foreign Life Insurance	Total[1]
1960	$103,790,291	$5,259,557	$ 98,530,733	$182,020	$10,641,997	$490,444	$ 6,216,041	$17,530,502
1961	105,119,401	4,919,641	100,199,760	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	128,794,066	6,227,616	122,566,450	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	132,647,134	5,686,426	126,960,708	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	138,611,735	6,397,025	132,214,710	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	143,785,555	6,096,874	137,688,681	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	151,459,682	6,277,988	145,181,694	383,923	20,900,438	783,084	10,178,523	32,245,968
1977	154,594,706	6,200,645	148,394,062	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	161,921,972	5,785,045	156,136,926	313,042	21,684,807	410,267	9,052,533	31,440,649
1969	194,788,565	7,396,271	187,392,294	430,737	23,357,869	339,317	9,417,483	33,545,404
1970	205,647,482	6,048,393	199,599,109	477,002	24,474,032	350,758	9,386,375	34,690,167
1971	216,082,468	5,827,006	210,255,461	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	230,167,869	5,639,750	224,528,118	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	274,745,185	6,544,153	268,201,032	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	275,456,460	6,968,263	268,488,197	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	279,997,299	7,522,525	272,474,747	642,233	37,116,744	154,669	13,925,787	51,839,433
1976	288,944,416	7,442,964	281,501,747	641,749	41,597,148	715,290	14,897,699	57,851,880
1977	292,099,702	3,281,924	288,817,778	978,142	50,870,006	101,513	18,740,306	70,689,966
1978	297,787,831	2,044,594	295,743,237	2,040,917	56,778,579	165,048	17,907,932	76,892,476
1979	301,498,397	3,474,139	298,024,258	1,525,218	65,246,079	373,594	18,348,595	85,493,486
1980	283,829,538	2,969,499	280,860,039	1,166,997	68,907,992	79,807	20,848,885	91,025,681

[1] Gross collections. Net collections after cash refunds; 1978—$76,403,881; 1979—$85,473,443; 1980—$90,936,373.

TAX COLLECTIONS[1] (TIME SERIES) (Continued)

DEATH TAXES

INHERITANCE

Year	State Use	RESIDENT County Use	Total	Nonresident	Total Inheritance	Estate	Total Death Taxes[2]
1960	$ 19,595,041	$ 922,564	$ 20,517,605	$143,543	$ 20,661,149	$897,817	$ 21,558,966
1961	23,881,786	866,714	24,748,500	146,819	24,895,320	694,815	25,590,135
1962	22,797,061	1,165,542	23,962,604	151,630	24,114,234	445,366	24,559,601
1963	39,433,774	1,323,407	40,757,182	174,672	40,931,854	895,948	41,827,802
1964	46,369,659	1,902,659	48,271,663	216,910	48,488,573	921,551	49,410,125
1965	46,437,098	2,572,418	49,009,517	358,225	49,367,742	539,464	49,907,207
1966	49,450,872	2,388,774	51,839,647	384,010	52,223,657	463,969	52,687,627
1967	54,691,669	2,339,601	57,031,270	274,914	57,306,184	634,536	57,940,721
1968	55,381,487	2,446,883	57,828,370	351,152	58,179,522	513,649	58,693,171
1969	62,896,376	3,078,455	65,974,802	443,926	66,418,729	565,688	66,984,418
1970	64,359,972	2,876,998	67,236,970	441,624	67,678,594	2,414,618	70,093,213
1971	63,221,347	3,285,286	66,506,633	480,994	66,987,628	1,550,239	68,537,867
1972	75,081,201	2,902,686	77,983,888	709,754	78,693,643	868,834	79,562,477
1973	74,321,489	3,196,412	77,517,901	514,851	78,032,753	1,318,705	79,351,458
1974	86,428,916	3,683,957	88,902,915	744,977	90,857,851	1,209,959	92,067,810
1975	79,907,869	4,205,677	84,113,546	802,279	84,915,825	1,871,639	86,787,465
1976	79,494,409	3,706,662	83,201,071	753,175	83,954,246	2,167,080	86,121,326
1977	87,075,525	....	87,075,525	749,900	87,825,425	1,534,982	89,360,407
1978	99,206,264	....	99,206,264	982,271	100,188,535	485,981	100,674,516
1979	104,102,534	....	104,102,534	130,863	104,233,397	995,609	105,229,006
1980	112,811,679	....	112,811,671	5,306	112,816,977	4,272,078	117,088,055

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[1] Fiscal year ending June 30th. For figures at prior years, see Annual Reports of 1955 and 1969.

[2] Gross collections. Net collections after cash refunds: 1978—$96,056,901; 1979—$100,435,754; 1980—$111,646,287.

TABLE 40
TAX ASSESSMENTS[1] (TIME SERIES)

Year	RAILROAD TAX[1]					PUBLIC UTILITY TAX		
	PROPERTY TAX			FRANCHISE TAX				
	For State Use	For Local Use	Total Property Tax	For State Use	TOTAL RAILROAD TAX	Franchise and Gross Receipts Tax	Excise Tax for State Use	TOTAL UTILITY TAX
1960	$2,527,338	$15,087,703	$17,615,041	$319,307	$17,943,349	$71,582,234	....	$ 71,582,234
1961	2,708,479	13,497,392	16,205,872	108,561	16,314,433	76,682,815	....	76,682,815
1962	2,401,111	14,464,054	16,865,054	129,856	16,995,023	85,917,733	....	85,917,733
1963	2,358,744	14,317,698	16,676,442	165,818	16,842,261	91,224,286	....	91,224,286
1964	2,354,342	13,712,500	16,066,843	207,770	16,274,613	94,054,621	$12,803,923	107,858,545
1965	2,303,156	13,206,977	15,510,134	267,207	15,777,341	100,921,217	13,588,733	114,509,951
1966	....	9,615,002	9,615,002	518,033	10,133,035	107,071,551	14,400,886	121,472,438
1967	8,083,210	....	8,083,210	649,732	8,732,582	114,528,723	15,403,310	129,932,033
1968	7,981,269	....	7,981,269	123,194	8,104,464	122,007,663	16,410,203	138,417,867
1969	7,434,522	....	7,434,522	151,664	7,586,186	130,235,686	17,444,723	147,680,410
1970	7,312,073	....	7,312,073	97,948	1,410,021	140,492,674	18,817,989	159,310,664
1971	7,155,206	....	7,155,206	52,790	7,207,997	153,016	20,416,989[2]	173,433,957
1972	6,978,171	....	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	....	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	....	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,935,478
1975	6,061,869	....	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176
1976	5,955,017	....	5,955,017	57,717	6,012,734	308,277,342	4,031,184	352,308,526
1977	3,445,208	....	3,445,208	27,147	3,472,355	353,526,553	50,014,535	403,541,068
1978	3,285,526	....	3,285,526	23,999	3,309,525	394,204,165	55,318,352	449,522,517
1979	3,322,776	....	3,322,776	27,497	3,350,273	426,326,423	59,201,895	485,528,318
1980	3,037,838	....	3,037,838	45,056	3,082,894	462,199,179	64,653,651	526,852,83

[1] Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

[2] Does not include $10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P.L. 1971).

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.)
First Monday in January. (On or before.)	Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)
December 1. (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director of the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.)
Within three months.	Appeal to Division of Tax Appeals must be made by taxpayers subject to tax under N.J.S.A. 54:10A—1, etc., within three months after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A—19.2(a).)
After three months' delinquency	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)

March 1. (On or before.)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
April 1. (On or before.)	In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
June 1. (On or before.)	Insurance preminum tax payment is due. (N.J.S.A. 54:18A —1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.)

LOCAL PROPERTY TAX CALENDAR FOR TAX ASSESSORS, TAX COLLECTORS AND TREASURERS OF NEW JERSEY

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

JANUARY

DATES	CODE	
Jan. 1	A & C	Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11)
Jan. 1	A & C	Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39)
Jan. 1	C	Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6)
Jan. 1	C	Forward to recipients of prior year $160 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.)
Jan. 1	FO	Transfers of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59)
Jan. 1	FO	Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14)
Jan. 1	FO	Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.)
Jan. 1	FO	Ascertain passage of resolution designating tax search officer.
Jan. 1	FO	N.J. Health Benefit Fund Administrative expense payable.
Jan. 7 (About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Jan.10 (Before)	A	Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1)
Jan. 10	A	File with County Board of Taxation copy of "Initial Statement" and "Further Statement." (N.J.S.A. 54:4-4.4)
Jan. 10	A	Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35)
Jan. 10	A	Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26)
Jan. 10 (On or Before)	A	File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & $160 Property Tax Deduction. (N.J.S.A. 54:4-36.1)
Jan. 10 (By)		Assessors to forward duplicate copies of Farmland Applications to L.P. & P.U.B.

Jan. 10 (After)	C	County Board of Taxation may permit tax collector to have custody of tax duplicate.
Jan. 15	FO	Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1)
Jan. 25	A, CBT	C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17)
Jan. 31 (Before)	FO	Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19)
Jan. 31 (By)	FO	Annual Debt Statement due by Chief Financial Officer.
Jan. 31 (By)	FO	Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation.

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

FEBRUARY

DATES	CODE	
Feb. 1 (On or Before)	A & C	On or before February 1, 1981, all recipients of a $160 Property Tax Deduction for the tax year 1980 must file a statement with the municipal tax collector showing their income for 1980 and their anticipated income for 1981. (N.J.S.A. 54:4-8.44a As amended)
Feb. 1	CBT	The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318)
Feb. 1	C	First installment of taxes due. (N.J.S.A. 54:4-66)
Feb. 10	A & C	Notice of Disallowance of (1980) $160 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of $5,000.
Feb. 10 (On or Before)	FO	Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of $5.00 per day.
Feb. 10 (By)	FO	Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74)
Feb. 15	FO	First Installment of County Taxes due. (N.J.S.A. 54:4-63.10)
Feb. 15	C & FO	County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22)

MARCH

DATES	CODE	
March 1	C	File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91)

March 1 (On or Before)	C	Disallowed $160 Property Tax Deduction recipients required to replay deduction previously granted. (N.J.S.A. 54:4-8.44a)
March 1	C	Disallowed $160 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a)
March 1	C	Annual Post-Tax Year Statement to be filed with municipal tax collector where $160 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1, 1981. (N.J.S.A. 54:4-8.44a As amended)
March 1 (On or Before)	FO	File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1)
March 1	FO	First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
March 1 (On or Before)		File application for State Library Aid by Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.)
March 10	CBT	C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18)
March 10	CBT	Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19)
March 20 (By)	FO	Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10)
March 31 (On or Before)	C	Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80)

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

APRIL

DATES	CODE	
Apr. 1 (By)	A, FO, CBT	Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42)
Apr. 1 (On or Before)	A, C, CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Apr. 10 (On or Before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)

Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch.
Apr. 18	FO	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45)
Apr. 30 (By)	FO	Receipt by municipality of State Road Aid payment.

MAY

DATES	CODE	
May 1	C	Second installment of taxes due. (N.J.S.A. 54:4-66)
May 1 (On or Before)	C	File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1)
May 1	FO	Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6)
May 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
May 3 (On or Before)	CBT	Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52)
May 3 (On or Before)	CBT	County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52)
May 13 (On or Before)	C, CBT	Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55)
May 15	FO	Second installment of County taxes due. (N.J.S.A. 54:4-74)

JUNE

DATES	CODE	
June 1 (On or Before)	A & C	Assessor or Collector must notify all claimants of $160 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.)
June 1 (By)	FO	All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4)
June 1	FO	Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62)
June 5 (On or Before)	C	Certification of $160 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T.
2nd Mon. in June	A	Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16)

June 14 (On or Before)	C	Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64)
June 14 (On or Before)	C	Certification of completed mailing of final tax bills to C.B.T.
June 15 (On or Before)	CBT	Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total $160 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52)
June 20 (On or Before)	FO	Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33)
June 30 (On or Before)	C	Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2)
June 30	FO	School levy payments to be verified at end of school fiscal period between paying muncipality and recipient school district treasurers. Payment verifications to be made by municipal treasurer or other authorized paying officer.
June 30 (By)	FO	Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966)

JULY

DATES	CODE	
July 1 (On or Before)	A	On or before July 1, 1981, the assessors shall mail to each taxpayer whose land has been assessed for the tax year 1981 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year 1982 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 1980. (N.J.S.A. 54:4-23.15a)
July 1 (On or Before)	C	Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.)
July 1 (after)	C	Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19)
July 1	FO	Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31.
July 1	FO	Municipality's annual payment: Public Employees' Retirement System.

July 5	FO	Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)
July 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
July 15 (On or Before)	A & C	1981 Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d)

AUGUST

DATES	CODE	
Aug. 1 (On or Before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a)
Aug. 1	C	Third installment of taxes due. (N.J.S.A. 54:4-66)
Aug. 1 (On or Before)	C, FO	Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36)
Aug. 1	FO	Third installment Business Personal Property taxes to municipality. (N.J.S.A 54:11D-6)
Aug. 3	A	All SR-1A forms showing information on sales transactions to be used in compiling the 1980 Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3.
Aug. 15 (On or Before)	A & C & CBT	Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds $750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21)
Aug. 15	FO	Third installment of County taxes due. (N.J.S.A. 54:4-74)

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

SEPTEMBER

DATES	CODE	
Sept. 1 (On or Before)	A	Tangible Business Personal Property returns of telephone, telegraph, and messenger systems companies filed: On or before September 1, 1981 with respect to the tax year 1982 and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48)
Sept. 1 (By)	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.

Sept. 1	FO	Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62)
Sept. 15 (On or Before)	A	Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c)
Sept. 30 (After)	FO	Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services.

OCTOBER

DATES	CODE	
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A 54:4-23, 54:4-35)
Oct. 1	A & C	All required conditions for a veteran's $50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.)
Oct. 1	A & C	Required conditions for $160 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.)
Oct. 1 (On or Before)	A	Initial application (Form F.S. #1) for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50)
Oct. 1 (On or Before)	A	The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20)
Oct. 1 (On or Before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.)
Oct. 1	A & C	Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5)
Oct. 1	A & C	Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17)
Oct. 1 (On or Before)	A	Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61)
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28)
Oct. 1	A	In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96)

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.

Oct. 1	A	All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for $50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.)
Oct. 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Oct. 10 (On or About)	C	Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17)
Oct. 25 (Before)	C	Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19)

NOVEMBER

DATES	CODE	
Nov. 1	A	Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file and Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4)
Nov. 1	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended)
Nov. 1	C	Fourth installment of taxes due. (N.J.S.A. 54:4-66)
Nov. 1	C	Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20)
Nov. 1	C	Added assessment taxes payable. (N.J.S.A. 54:4-63.8)
Nov. 1	FO	Receipt of State payments for Veterans and $160 Property Tax Deductions. (N.J.S.A. 54A:10-1)
Nov. 1	FO	In lieu installment paid to municipalitites for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
Nov. 1 (After)	FO	Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58)
Nov. 1	FO	Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Nov. 15	A, C, CBT	Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26)

Nov. 15 (On or Before)	A, C, CBT	The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)
Nov. 15	FO	Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

DECEMBER

DATES	CODE	
Dec. 1 (On or Before)	A	Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.)
Dec. 1 (On or before	A & C	Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11)
Dec. 1 (On or Before)	A & C	Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39)
Dec. 1 (By)	C	Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64)
Dec. 1	FO	Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62)
Dec. 10 (On or Before)	FO	State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4)
Dec. 31 (On or Before)	FO	Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5)
Dec. 31 (On or Before)	A	Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38)
Dec. 31 (On or Before)	A & C	Applications or Veterans Deduction and $160 Property Tax Deduction for 1982 must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13)
Dec. 31 (On or Before)	C	Applications for Veterans Deduction and $160 Property Tax Deduction for current year (1981) must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13)
Dec. 31	C	Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19)
Dec. 31	FO	All revenues to treasurer by officials handling moneys.
Dec. 31	FO	Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34)
Dec. 31	FO	Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2)

APPENDIX II

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TABLE 41
NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1977-1980

	1980		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	Total Property Tax Percent Change 1979 to 1980
ATLANTIC COUNTY							
Absecon City	$4.79	51.36	$2.45	$2.83	$3.03	$3.19	+9.9
Atlantic City	4.07	69.09	2.75	4.35	4.87	6.75	+46.0
Brigantine City	1.80	89.37	1.60	2.08	2.50	2.65	+5.9
Buena Bor.	3.23	73.22	2.30	2.72	2.73	2.78	-8.6
Buena Vista Twp.	3.03	66.74	1.99	2.30	2.61	2.97	-7.3
Corbin City	2.74	80.24	2.15	1.84	2.25	2.27	+41.8
Egg Harbor City	2.93	105.32	2.94	2.99	3.12	3.62	+6.2
Egg Harbor Twp.	2.16	96.85	2.06	2.30	2.40	2.68	+18.2
Estell Manor City	2.82	82.55	2.29	2.44	2.65	2.73	+7.1
Folsom Bor.	3.91	53.07	2.05	2.45	2.58	2.58	-7.8
Galloway Twp.	3.17	71.16	2.22	2.43	2.53	2.73	+15.3
Hamilton Twp.	2.02	101.53	1.98	2.34	2.42	2.68	+13.4
Hammonton Town	5.18	51.88	2.62	2.79	2.87	2.96	+5.5
Linwood City	3.60	73.09	2.61	3.08	3.30	3.66	+12.8
Longport Bor.	1.72	75.09	1.29	1.60	1.82	1.96	+12.5
Margate City	2.35	77.88	1.82	2.14	2.52	2.73	+7.9
Mullica Twp.	3.77	66.96	2.50	2.72	2.83	2.94	+12.9
Northfield City	3.19	97.40	3.04	3.37	3.69	3.48	+14.9
Pleasantville City	3.31	96.49	3.12	3.88	4.37	4.94	+0.9
Port Republic City	4.33	46.06	1.97	2.01	1.86	1.89	+10.2
Somers Point City	2.48	108.74	2.64	2.71	3.06	3.17	+9.0
Ventnor City	3.52	64.60	2.27	2.83	3.03	2.92	+4.5
Weymouth Twp.	3.04	63.64	1.92	2.79	2.29	2.32	-13.0
BERGEN COUNTY							
Allendale Bor.	$2.95	94.20	$2.75	$2.93	$3.21	$3.51	+14.3
Alpine Bor.	2.54	66.60	1.68	1.74	1.81	1.70	+0.2
Bergenfield Bor.	3.73	84.98	3.12	3.03	3.00	3.13	+9.7
Bogota Bor.	3.26	90.27	2.74	2.53	2.56	2.80	+16.0
Carlstadt Bor.	1.16	116.93	1.26	1.20	1.44	1.38	+18.9
Cliffside Park Bor.	2.66	79.77	2.09	2.20	2.31	2.35	+11.3
Closter Bor.	4.36	68.72	2.97	3.10	3.11	3.26	+6.1
Cresskill Bor.	3.78	72.82	2.72	2.88	2.89	2.99	+6.9
Demarest Bor.	2.57	119.68	3.06	3.36	3.51	3.61	+4.5
Dumont Bor.	3.28	93.85	3.05	3.03	3.26	3.08	+10.1
East Rutherford Bor.	1.52	96.69	1.83	1.26	1.28	1.30	+12.5
Edgewater Bor.	3.31	75.66	1.30	1.96	1.80	1.98	+7.3
Elmwood Park Bor.	2.13	90.85	2.07	1.76	2.05	2.13	+5.9
Emerson Bor.	3.03	93.26	2.79	2.88	3.02	3.19	+16.0
Englewood City	3.73	98.64	3.56	3.71	3.72	3.84	+11.5
Englewood Cliffs Bor.	1.82	80.88	1.40	1.48	1.66	1.70	+7.0
Fair Lawn Bor.	2.40	97.03	2.24	2.40	2.54	2.72	+6.0
Fairview Bor.	2.53	97.19	2.34	2.31	2.30	2.25	+8.7
Fort Lee Bor.	2.09	103.73	2.17	2.01	2.27	2.47	+20.9
Franklin Lakes Bor.	1.74	108.42	1.83	2.03	2.22	2.31	+15.0
Garfield City	1.98	110.70	2.07	1.99	2.11	2.20	+12.0
Glen Rock Bor.	3.40	85.22	2.86	3.08	3.18	3.19	+5.5
Hackensack City	3.63	89.69	3.08	3.11	2.89	2.91	+2.4
Harrington Park Bor.	3.35	83.03	2.77	2.91	3.20	3.26	+11.2

County and District	1980		Effective Tax Rates				Total Property Tax Percent Change 1979 to 1980
	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	
BERGEN COUNTY (continued)							
Hasbrouck Heights Bor.	2.44	92.64	2.22	2.44	2.58	2.67	+6.4
Haworth Bor.	3.61	76.99	2.76	2.88	3.02	3.35	+10.8
Hillsdale Bor.	3.87	77.70	2.99	3.26	3.30	3.35	+3.4
Hohokus Bor.	2.60	80.11	2.06	2.19	2.40	2.51	+5.2
Leonia Bor.	3.82	87.26	3.30	3.38	3.41	3.44	+5.0
Little Ferry Bor.	2.36	97.02	2.24	2.33	2.35	2.21	+.6
Lodi Bor.	5.56	52.68	2.84	2.86	2.74	2.81	+9.9
Lyndhurst Twp.	1.63	110.51	1.71	1.70	1.73	1.70	+8.2
Mahwah Twp.	2.72	70.54	1.85	2.13	2.31	2.39	+8.1
Maywood Bor.	2.74	89.85	2.39	2.42	2.55	2.78	+4.6
Midland Park Bor.	2.98	93.53	2.71	2.81	3.04	3.06	+7.0
Montvale Bor.	2.37	92.08	2.13	2.20	2.30	2.54	+17.6
Moonachie Bor.	1.27	105.98	1.26	1.42	1.37	1.31	+5.8
New Milford Bor.	2.97	93.38	2.75	2.78	2.88	3.11	+6.9
North Arlington Bor.	2.44	95.73	2.27	2.32	2.31	2.43	+9.4
Northvale Bor.	3.07	87.51	2.56	2.54	2.68	2.79	+5.0
Norwood Bor.	3.16	84.98	2.64	2.72	2.80	3.05	+10.1
Oakland Bor.	3.85	77.74	2.96	3.13	3.32	3.58	+5.8
Old Tappan Bor.	2.85	85.03	2.39	2.38	2.41	2.53	+13.7
Oradell Bor.	3.29	70.30	2.29	2.38	2.45	2.56	+9.1
Palisades Park Bor.	5.02	49.80	2.44	2.44	2.50	2.57	+8.4
Paramus Bor.	2.66	78.65	1.98	2.07	2.11	2.03	+2.9
Park Ridge Bor.	3.24	93.15	2.98	3.05	3.10	3.24	+9.5
Ramsey Bor.	2.88	90.35	2.55	2.70	2.87	3.05	+12.8
Ridgefield Bor.	.67	88.16	.52	.57	.61	.70	-1.0
Ridgefield Park Twp.	3.73	83.33	3.00	2.90	2.82	2.80	+9.0
Ridgefield Village	2.99	109.24	3.22	3.45	3.55	3.67	+8.1
Riveredge Bor.	2.97	92.96	2.73	2.83	2.93	2.96	+8.5
Rivervale Twp.	4.42	66.01	2.90	3.16	3.33	3.38	+9.6
Rochelle Park Twp.	1.79	87.94	1.56	1.59	1.86	1.71	+11.0
Rockleigh Bor.	1.29	54.51	.65	.65	.67	.46	+13.8
Rutherford Bor.	3.43	80.04	2.71	2.69	2.69	2.67	+8.4
Saddle Brook Twp.	2.11	100.03	2.01	1.95	1.98	2.08	+10.0
Saddle River Bor.	1.53	81.07	1.24	1.34	1.51	1.63	+5.3
South Hackensack Twp.	2.09	102.74	1.90	1.78	1.67	1.74	+12.1
Teaneck Twp.	4.02	95.87	3.81	3.98	4.07	4.20	+7.2
Tenafly Bor.	3.35	88.03	2.91	3.14	3.44	3.73	+4.8
Teterboro Bor.	.83	98.10	.67	.58	.55	.50	+18.6
Upper Saddle River Bor.	2.49	89.58	2.20	2.22	2.39	2.64	+11.6
Waldwick Bor.	3.73	82.85	3.05	3.10	3.10	3.22	+9.7
Wallington Bor.	2.40	79.80	1.86	2.12	2.06	2.18	+8.6
Washington Twp.	3.10	92.96	2.87	3.31	3.62	3.41	+3.4
Westwood Bor.	2.95	91.97	2.65	2.71	2.77	2.90	+11.1
Woodcliff Lake Bor.	3.73	78.07	2.89	3.09	3.27	3.45	+10.1
Wood-Ridge Bor.	2.15	84.49	1.66	1.74	1.83	2.07	+12.4
Wyckoff Twp.	2.48	90.17	2.22	2.51	2.65	2.68	+8.5
BURLINGTON COUNTY							
Bass River Twp.	$3.20	80.24	$2.51	$2.45	$2.24	$2.28	+18.8
Beverly City	4.66	54.37	2.46	2.68	2.70	2.93	+6.1
Bordentown City	3.01	102.57	2.94	2.90	2.99	3.54	+7.3
Bordentown Twp.	3.05	93.21	2.73	2.46	2.73	2.99	+22.0
Burlington City	1.02	113.59	1.07	1.25	1.31	1.38	-5.8
Burlington Twp.	2.98	81.64	2.27	2.16	2.20	2.36	+5.9
Chesterfield Twp.	2.96	85.79	2.46	2.35	2.28	2.34	+14.0
Cinnaminson Twp.	4.00	64.78	2.51	2.60	2.55	2.61	+4.4
Delanco Twp.	4.67	63.14	2.73	2.85	2.77	2.55	+7.3
Delran Twp.	4.00	62.42	2.42	2.45	2.46	2.67	+6.7

County and District	1980		Effective Tax Rates				Total Property Tax Percent Change 1979 to 1980
	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	
BURLINGTON COUNTY (continued)							
Eastampton Twp.	3.33	95.76	3.15	3.16	3.15	3.81	+3.5
Edgewater Park Twp	3.03	87.49	2.56	2.48	2.67	2.79	+5.3
Evesham Twp.	2.06	120.22	2.43	2.53	2.66	2.75	+11.9
Fieldsboro Bor.	3.56	83.91	2.25	2.14	2.09	2.44	+14.0
Florence Twp.	2.76	94.06	2.32	2.28	2.31	2.56	+2.3
Hainesport Twp.	3.09	91.78	2.74	2.76	2.72	2.58	+11.3
Lumberton Twp.	2.28	103.71	2.26	2.24	2.24	2.31	+11.5
Mansfield Twp.	2.95	75.44	2.18	2.00	1.93	1.89	+23.8
Maple Shade Twp.	4.43	54.94	2.40	2.63	2.70	2.80	+3.1
Medford Twp.	2.83	87.57	2.46	2.53	2.74	2.68	+20.4
Medford Lakes Bor.	4.20	65.55	2.75	2.92	2.90	3.01	+7.4
Moorestown Twp.	4.19	64.79	2.63	2.72	2.81	2.88	+10.0
Mount Holly Twp.	3.40	94.12	3.08	3.08	3.01	3.15	+4.5
Mount Laurel Twp.	2.74	89.40	2.41	2.58	2.51	2.64	+9.4
New Hanover Twp.	2.26	101.84	2.25	2.14	1.77	1.74	+15.4
North Hanover Twp.	2.40	81.70	1.91	1.76	1.70	1.67	+32.0
Palmyra Bor.	3.56	80.16	2.79	2.59	2.65	2.60	+16.1
Pemberton Bor.	2.95	91.79	2.64	2.66	2.74	2.68	+4.2
Pemberton Twp.	2.55	100.31	2.53	2.52	2.51	2.51	+9.8
Riverside Twp.	4.12	61.96	2.40	2.49	2.59	2.79	+5.1
Riverton Bor.	2.59	99.11	2.53	2.45	2.39	2.52	+12.7
Shamong Twp.	2.54	98.81	2.49	2.70	1.95	2.12	+16.4
Southampton Twp.	1.86	104.04	1.90	1.89	1.91	2.06	+15.0
Springfield Twp.	2.97	75.81	2.18	2.16	2.19	2.30	+6.1
Tabernacle Twp.	2.54	98.11	2.47	2.63	2.22	2.31	+25.0
Washington Twp.	3.59	51.51	1.79	1.95	2.12	2.04	+9.2
Westampton Twp.	2.81	102.38	2.79	2.49	2.86	2.94	+23.5
Willingboro Twp.	3.08	115.08	3.49	3.36	3.35	3.36	+9.2
Woodland Twp.	2.67	63.00	1.67	1.51	1.67	1.71	+12.2
Wrightstown Bor.	4.16	65.29	2.76	2.63	2.37	2.47	+16.8
CAMDEN COUNTY							
Audubon Bor.	$4.767	78.16	$3.61	$3.34	$3.38	$3.39	+15.5
Audubon Park Bor.	4.054	100.00	3.87	4.54	4.90	4.19	-14.4
Barrington Bor.	5.140	69.76	3.35	3.42	3.44	3.56	+2.8
Bellmawr Bor.	3.429	99.64	3.35	3.25	3.16	3.45	+8.5
Berlin Bor.	3.079	94.66	2.86	2.92	3.06	2.95	+9.9
Berlin Twp.	3.486	86.01	2.98	2.63	2.78	2.91	+30.3
Brooklawn Bor.	2.986	96.00	2.76	2.73	2.78	2.95	+6.9
Camden City	8.191	58.21	4.34	4.24	4.25	4.53	+7.1
Cherry Hill Twp.	3.924	86.15	3.30	3.27	3.27	3.64	+7.7
Chesilhurst Bor.	2.994	104.81	3.10	3.07	3.39	3.93	+15.7
Clementon Bor.	3.585	97.66	3.44	3.20	3.15	3.23	+5.1
Collingswood Bor.	5.658	59.43	3.34	3.37	3.38	3.42	+3.2
Gibbsboro Bor.	3.659	89.80	3.13	3.09	3.00	3.36	+5.5
Gloucester City	3.086	96.93	2.73	2.71	2.88	3.03	+9.3
Gloucester Twp.	3.596	86.23	3.08	3.12	3.05	3.48	+12.4
Haddon Twp.	3.138	100.63	3.11	3.09	3.14	3.33	+4.8
Haddonfield Bor.	5.765	57.22	3.31	3.28	3.31	3.41	+7.6
Haddon Heights Bor.	3.906	82.61	3.19	3.27	3.25	3.44	+4.0
Hi-Nella Bor.	6.120	54.48	3.29	2.98	2.93	3.62	+1.6
Laurel Springs Bor.	5.071	64.89	3.50	3.32	3.20	3.38	+5.8
Lawnside Bor.	3.613	91.44	3.21	3.14	3.32	3.71	+14.8
Lindenwold Bor.	3.233	96.53	3.11	3.12	3.18	2.97	+3.8
Magnolia Bor.	3.518	94.46	3.26	3.29	3.38	3.37	+2.1
Merchantville Bor.	6.137	58.75	3.72	3.82	3.96	4.32	+6.4
Mt. Ephraim Bor.	4.808	65.38	3.11	3.16	3.06	3.07	+2.7
Oaklyn Bor.	3.954	83.18	3.24	3.27	3.27	3.29	+8.1

	1980		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	Total Property Tax Percent Change 1979 to 1980
CAMDEN COUNTY (continued)							
Pennsauken Twp.	3.638	89.03	3.06	3.06	3.09	3.18	+5.5
Pine Hill Bor.	3.004	108.86	3.25	3.03	2.93	3.05	+27.5
Pine Valley Bor.	3.582	118.73	4.17	4.08	3.96	3.76	+4.6
Runnemede Bor.	3.461	90.28	3.06	2.99	2.97	3.09	+7.7
Somerdale Bor.	5.916	57.21	3.33	3.14	3.33	3.22	+12.8
Stratford Bor.	3.076	99.80	3.01	3.04	3.27	3.36	+1.5
Tavistock Bor.	2.134	102.06	1.97	2.20	1.93	1.70	-11.3
Voorhees Twp.	2.913	100.23	2.86	2.80	2.80	2.75	+4.3
Waterford Twp.	2.681	105.58	2.80	2.61	2.74	2.64	+31.9
Winslow Twp.	2.754	99.78	2.67	2.59	2.63	2.81	+10.2
Woodlynne Bor.	5.950	74.77	4.41	4.26	4.31	2.38	+4.9
CAPE MAY COUNTY							
Avalon Bor.	$1.580	73.08	$1.15	$1.30	$1.36	$1.42	+8.8
Cape May City	3.381	82.27	2.68	2.73	2.64	2.68	+12.6
Cape May Point Bor.	1.644	78.29	1.29	1.54	1.39	1.49	+2.9
Dennis Twp.	2.588	73.10	1.87	1.75	1.83	1.89	+20.0
Lower Twp.	2.437	85.99	2.06	2.25	2.33	2.49	+3.7
Middle Twp.	2.708	93.58	2.49	2.30	2.34	1.99	+26.6
North Wildwood City	2.822	71.15	1.97	2.04	2.07	2.00	+13.7
Ocean City	2.134	76.48	1.61	1.79	1.83	1.96	+9.1
Sea Isle City	1.462	93.29	1.36	1.44	1.40	1.46	+24.0
Stone Harbor Bor.	1.439	80.27	1.15	1.23	1.27	1.22	+11.5
Upper Twp.	.806	79.55	.64	.60	.60	.61	+22.9
West Cape May Bor.	3.107	68.10	2.10	2.32	2.56	2.84	+6.2
West Wildwood Bor.	3.492	68.13	2.37	2.54	2.45	2.43	+2.5
Wildwood City	3.280	77.23	2.44	2.62	2.57	2.60	+8.3
Wildwood Crest Bor.	2.261	72.71	1.61	1.75	1.78	1.96	+7.3
Woodbine Bor.	3.538	91.68	3.11	3.00	2.97	2.86	+28.0
CUMBERLAND COUNTY							
Bridgeton City	$4.94	75.08	$3.35	$3.42	$3.65	$3.83	+5.2
Commercial Twp.	4.43	68.50	2.95	2.53	2.78	2.78	+30.8
Deerfield Twp.	3.05	85.64	2.55	2.74	2.91	3.24	+4.0
Downe Twp.	3.66	95.26	3.31	2.73	2.64	2.80	+22.6
Fairfield Twp.	4.21	70.56	2.94	2.78	2.97	4.06	+15.7
Greenwich Twp.	3.12	110.40	3.29	2.85	3.09	3.43	+32.6
Hopewell Twp.	2.79	94.14	2.56	2.70	3.03	3.45	+6.5
Lawrence Twp.	3.70	84.36	3.02	3.02	3.13	2.84	+5.2
Maurice River Twp.	5.25	60.88	3.08	2.76	2.66	2.90	+37.6
Millville City	3.49	88.02	2.91	2.85	3.05	3.27	+12.8
Shiloh Bor.	2.69	104.87	2.72	2.96	3.30	3.93	+8.3
Stow Creek Twp.	2.29	110.47	2.40	2.44	2.64	3.19	+11.8
Upper Deerfield Twp.	3.15	75.80	2.29	2.43	2.89	2.90	-0.4
Vineland City	3.30	94.91	2.99	2.94	2.90	3.06	+7.5
ESSEX COUNTY							
Belleville Town	$4.42	92.44	$3.91	$3.93	$3.97	$4.15	+6.2
Bloomfield Town	6.60	62.37	3.99	4.05	4.06	4.42	+4.6
Caldwell Bor.	4.79	82.40	3.89	4.10	4.23	4.68	+2.3
Cedar Grove Twp.	3.28	86.30	2.77	2.93	2.97	3.12	+5.8
East Orange City	8.22	85.82	6.70	6.99	7.49	7.62	-0.8
Essex Fells Bor.	4.37	69.26	3.02	3.14	3.30	3.32	+10.0

County and District	1980		Effective Tax Rates				Total Property Tax Percent Change 1979 to 1980
	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	
ESSEX COUNTY (continued)							
Fairfield Bor.	3.12	90.79	2.71	2.80	2.87	3.02	+6.3
Glen Ridge Bor.	8.50	56.03	4.75	5.21	5.35	5.48	+3.1
Irvington Town	6.92	68.75	4.67	4.79	4.93	5.07	+1.0
Livingston Twp.	3.60	84.60	3.00	3.19	3.13	3.36	+7.3
Maplewood Twp.	8.52	49.98	4.21	4.49	4.66	4.62	+3.4
Millburn Twp.	3.39	83.94	2.80	2.92	3.17	3.38	+10.0
Montclair Town	6.68	69.46	4.60	4.95	4.86	4.62	+6.6
Newark City	9.82	60.68	5.01	5.05	5.10	5.01	+3.5
North Caldwell Bor.	5.68	58.67	3.44	3.70	3.92	4.16	+8.8
Nutley Town	4.18	90.07	3.66	3.74	3.71	3.73	+4.6
Orange City	10.04	65.32	6.20	6.32	6.54	6.89	+1.5
Roseland Bor.	3.93	80.36	3.08	3.63	3.50	3.65	+11.6
South Orange Village	5.78	84.04	4.82	4.92	5.26	5.11	+4.0
Verona Bor.	6.65	57.60	3.78	3.94	4.03	4.10	+6.1
West Caldwell Bor.	4.01	89.00	3.49	3.62	3.72	4.17	+4.9
West Orange Town	7.10	61.37	4.28	4.45	4.68	4.82	+5.7
GLOUCESTER COUNTY							
Clayton Bor.	$3.18	88.62	$2.75	$2.73	$2.81	$2.62	+7.3
Deptford Twp.	3.56	77.11	2.69	2.62	2.56	2.53	+8.1
East Greenwich Twp.	3.39	63.05	2.10	2.14	2.16	2.28	+11.6
Elk Twp.	3.08	78.95	2.39	2.25	1.99	2.08	+11.6
Franklin Twp.	3.02	80.96	2.41	2.17	2.16	2.59	+21.1
Glassboro Bor.	3.02	108.81	3.12	2.91	2.80	3.09	+18.7
Greenwich Twp.	3.79	51.18	1.76	1.68	1.45	1.44	+5.5
Harrison Twp.	2.61	98.33	2.49	2.25	2.07	2.25	+23.5
Logan Twp.	2.36	84.36	1.92	1.97	1.58	1.78	+13.0
Mantua Twp.	3.18	81.35	2.55	2.60	2.65	2.74	+5.3
Monroe Twp.	2.94	81.46	2.36	2.32	2.10	2.17	+6.0
National Park Bor.	3.32	91.96	3.02	2.59	2.80	2.71	+34.1
Newfield Bor.	2.45	121.79	2.87	2.62	2.52	2.96	+26.2
Paulsboro Bor.	2.82	99.28	2.66	2.44	2.73	2.92	+21.1
Pitman Bor.	5.17	52.25	2.63	2.73	2.77	3.06	+13.5
South Harrison Twp.	3.81	62.05	2.30	2.22	2.25	2.46	+13.9
Swedesboro Bor.	2.75	115.95	2.82	2.75	2.84	3.17	+21.7
Washington Twp.	2.36	99.95	2.33	2.32	2.35	2.57	+19.6
Wenonah Bor.	4.66	58.32	2.72	2.70	2.67	2.83	+12.7
West Deptford Twp.	3.39	68.81	2.23	2.18	2.20	2.23	+2.7
Westville Bor.	3.03	92.26	2.72	2.64	2.45	2.57	+9.5
Woodbury City	4.86	63.43	3.02	3.06	3.17	3.35	+4.9
Woodbury Heights Bor.	2.31	101.29	2.27	2.23	2.23	2.42	+11.9
Woolwich Twp.	2.63	94.23	2.31	2.44	2.34	2.37	+6.5
HUDSON COUNTY							
Bayonne City	$7.887	55.94	$4.11	$4.21	$4.04	$4.28	+6.6
East Newark Bor.	5.566	78.78	3.38	2.96	3.61	4.39	+22.5
Guttenberg Town	5.585	59.24	3.20	3.45	3.42	3.29	+9.9
Harrison Town	5.901	49.06	2.43	2.64	2.70	2.71	+6.3
Hoboken City	11.194	54.88	4.84	4.59	5.61	5.47	+2.9
Jersey City	9.898	60.10	5.48	5.70	6.07	5.95	+1.4
Kearny Town	6.040	54.46	2.94	2.75	2.54	2.69	+12.8
North Bergen Twp.	4.868	98.99	4.60	3.86	3.81	3.66	+21.6
Secaucus Town	2.682	100.30	2.59	2.63	2.61	2.51	+9.9
Union City	7.023	87.06	5.72	5.08	5.08	5.40	+18.6
Weehawken Twp.	6.332	86.24	5.06	4.35	4.65	5.23	+16.9
West New York Town	8.336	72.47	5.63	4.84	5.24	5.76	+21.8

	1980		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	Total Property Tax Percent Change 1979 to 1980
HUNTERDON COUNTY							
Alexandria Twp.	$4.310	52.06	$2.19	$2.22	$2.48	$2.57	+26.1
Bethlehem Twp.	3.550	74.32	2.59	2.39	2.34	2.43	+27.8
Bloomsbury Bor.	2.960	76.23	2.20	2.33	2.45	2.30	+15.1
Califon Bor.	4.520	60.22	2.70	2.70	2.83	2.94	+13.8
Clinton Town	2.630	118.46	3.00	2.68	2.57	2.59	+25.0
Clinton Twp.	2.000	126.07	2.45	2.53	2.48	2.51	+15.1
Delaware Twp.	2.130	100.45	2.07	2.15	2.43	2.62	+9.4
East Amwell Twp.	2.040	96.70	1.91	2.06	2.12	2.16	+12.1
Flemington Bor.	2.940	84.11	2.38	2.54	2.47	2.33	+9.8
Franklin Twp.	3.060	72.16	2.25	2.25	2.23	2.32	+9.0
Frenchtown Bor.	2.970	90.22	2.53	2.79	2.83	2.78	-4.3
Glen Gardner Bor.	3.430	83.06	2.80	2.88	3.19	2.74	+6.9
Hampton Bor.	2.850	101.43	2.84	2.55	2.66	3.04	+23.4
High Bridge Bor.	3.800	74.09	2.68	2.73	2.74	2.77	+17.2
Holland Twp.	.670	83.69	.52	.51	.53	.75	+17.2
Kingwood Twp.	4.340	59.21	2.51	2.55	2.27	2.24	+15.6
Lambertville City	2.740	85.51	2.23	2.40	2.51	2.71	+8.9
Lebanon Bor.	3.570	80.60	2.84	2.82	2.58	2.72	+6.2
Lebanon Twp.	1.330	130.24	1.69	1.76	1.92	2.04	+8.2
Milford Bor.	2.040	99.76	1.68	1.77	1.81	2.01	+17.6
Raritan Twp.	2.660	87.70	2.39	2.35	2.25	2.39	+15.0
Readington Twp.	3.610	57.93	2.06	2.11	2.28	2.43	+16.2
Stockton Bor.	4.200	53.48	2.22	2.35	2.19	2.18	+10.5
Tewksbury Twp.	2.110	113.88	2.34	2.24	2.25	2.38	+21.3
Union Twp.	3.460	62.56	2.12	2.16	2.27	2.52	+24.4
West Amwell Twp.	2.390	92.72	2.16	2.22	2.37	2.43	+10.9
MERCER COUNTY							
East Windsor Twp.	$4.40	77.93	$3.35	$3.36	$3.40	$3.69	+5.2
Ewing Twp.	7.87	37.06	2.75	2.82	2.89	2.89	+7.3
Hamilton Twp.	3.20	89.35	2.78	2.62	2.63	2.74	+18.5
Hightstown Bor.	5.32	65.92	3.45	3.58	3.69	3.88	+10.3
Hopewell Bor.	3.94	67.82	2.62	2.66	2.94	3.10	+7.7
Hopewell Twp.	2.99	84.41	2.45	2.53	2.58	2.60	+8.8
Lawrence Twp.	3.86	68.26	2.54	2.61	2.80	3.03	+12.2
Pennington Bor.	4.70	56.03	2.62	2.64	2.80	2.95	+13.5
Princeton Bor.	7.01	37.64	2.60	2.50	2.61	2.62	+16.8
Princeton Twp.	4.39	56.18	2.43	2.59	2.80	2.89	+7.3
Trenton City	9.92	60.50	5.54	5.45	5.24	5.36	+7.2
Washington Twp.	3.39	70.56	2.33	2.38	2.53	2.53	+8.0
West Windsor Twp.	5.90	46.64	2.71	2.89	3.01	3.00	+7.9
MIDDLESEX COUNTY							
Carteret Bor.	$3.17	88.45	$2.56	$2.63	$2.39	$2.48	+8.8
Cranbury Twp.	2.37	74.68	1.68	1.86	1.99	2.13	+6.5
Dunellen Bor.	3.44	86.08	2.79	2.77	2.78	3.05	+11.2
East Brunswick Twp.	4.33	62.72	2.67	2.95	3.03	3.07	+8.5
Edison Twp.	3.75	57.47	2.10	2.32	2.49	2.55	+8.5
Helmetta Bor.	4.08	72.95	2.69	3.13	2.72	2.46	+4.5
Highland Park Bor.	3.84	90.35	3.42	3.83	3.78	3.62	+5.4
Jamesburg Bor.	3.49	89.02	3.05	3.26	3.76	3.19	+4.1
Metuchen Bor.	4.57	64.19	2.86	3.04	3.06	3.16	+7.6
Middlesex Bor.	3.79	70.59	2.60	2.74	2.94	2.93	+5.7
Milltown Bor.	2.23	98.39	2.13	2.21	2.36	2.11	+5.3
Monroe Twp.	3.06	65.20	1.96	2.23	2.36	2.40	+11.0

County and District	1980 Actual Tax Rates	1980 County Equalization Ratio	Effective Tax Rates 1980	Effective Tax Rates 1979	Effective Tax Rates 1978	Effective Tax Rates 1977	Total Property Tax Percent Change 1979 to 1980
MIDDLESEX COUNTY (continued)							
New Brunswick City	3.51	97.18	3.16	3.41	3.58	3.78	+0.3
North Brunswick Twp.	4.30	54.35	2.20	2.34	2.39	2.37	+12.3
Old Bridge Twp.	3.53	88.85	3.10	3.22	3.19	3.28	+10.8
Perth Amboy City	4.54	60.91	2.50	2.64	3.04	3.11	+5.6
Piscataway Twp.	3.16	76.41	2.36	2.70	2.85	2.99	+4.1
Plainsboro Twp.	2.16	77.33	1.63	1.76	1.68	1.72	+29.6
Sayreville Bor.	2.18	92.11	1.83	1.90	1.85	1.87	+7.2
South Amboy City	2.76	78.32	2.09	2.33	2.19	2.14	+1.6
South Brunswick Twp.	3.80	66.63	2.43	2.69	2.85	3.06	+7.4
South Plainfield Bor.	2.78	89.43	2.40	2.56	2.65	2.68	+5.4
South River Bor.	4.07	75.23	3.01	3.03	3.07	3.02	+15.5
Spotswood Bor.	4.41	75.22	3.13	3.11	3.66	3.40	+13.5
Woodbridge Twp.	3.81	56.56	2.06	2.20	2.21	2.38	+6.6
MONMOUTH COUNTY							
Aberdeen Twp.	$6.044	53.15	$3.14	$3.12	$3.12	$1.63	+14.5
Allenhurst Bor.	2.959	53.26	1.55	1.92	1.85	3.06	-9.5
Allentown Bor.	4.069	82.28	3.34	3.41	3.44	6.25	+4.5
Asbury Park City	5.916	108.98	6.04	6.65	5.95	3.48	+6.0
Atlantic Highlands Bor.	4.327	79.43	3.42	3.35	3.24	2.55	+11.2
Avon-By-The-Sea Bor.	4.727	44.43	2.08	2.21	2.32	2.78	+6.4
Belmar Bor.	4.807	54.43	2.58	2.45	2.68	3.90	+10.1
Bradley Beach Bor.	7.491	53.79	3.98	3.87	3.72	2.81	+11.3
Brielle Bor.	3.978	60.30	2.38	2.54	2.70	2.22	+5.2
Colts Neck Twp.	2.074	112.69	2.31	2.30	2.29	2.09	+16.7
Deal Bor.	3.318	46.82	1.55	1.63	1.85	2.47	+6.5
Eatontown Bor.	2.805	97.24	2.63	2.58	2.85	3.18	+0.9
Englishtown Bor.	5.234	56.62	2.95	3.01	2.94	3.55	+11.7
Fair Haven Bor.	2.701	113.36	3.04	3.18	3.34	2.52	+7.2
Farmingdale Bor.	5.843	46.72	2.74	2.59	2.62	3.12	+7.0
Freehold Bor.	4.954	57.90	2.82	3.00	3.29	2.90	+8.1
Freehold Twp.	4.709	56.56	2.64	2.71	2.82	3.17	+11.2
Hazlet Twp.	3.061	88.30	2.63	2.70	2.84	3.29	+9.9
Highlands Bor.	4.262	81.73	3.45	3.44	3.07	2.51	+10.1
Holmdel Twp.	2.509	84.19	2.04	2.41	2.50	3.05	+13.5
Howell Twp.	5.949	44.57	2.61	2.60	2.81	2.01	+19.9
Interlaken Bor.	3.630	44.64	1.62	1.78	1.93	3.43	+9.3
Keansburg Bor.	6.378	52.31	3.28	3.49	3.29	3.69	+1.1
Keyport Bor.	4.654	79.15	3.52	3.39	3.28	3.38	+13.1
Little Silver Bor.	5.349	55.83	2.97	3.15	3.36	3.97	+9.4
Loch Arbour Village	7.654	45.99	3.50	3.69	3.86	3.81	+16.5
Long Branch City	3.866	82.57	3.14	3.25	3.19	2.96	+3.9
Manalapan Twp.	4.779	56.01	2.66	2.92	3.13	2.62	+9.8
Manasquan Bor.	4.859	49.62	2.39	2.63	2.78	3.23	+0.7
Marlboro Twp.	4.941	55.51	2.73	2.91	3.17	3.14	+13.9
Matawan Bor.	3.663	89.92	3.26	3.08	3.06	3.37	+23.2
Middletown Twp.	4.502	58.24	2.61	2.69	2.67	2.69	+11.3
Millstone Twp.	2.046	111.73	2.24	2.14	2.24	2.30	+25.0
Monmouth Beach Bor.	3.822	72.44	2.76	2.91	2.98	3.03	+6.9
Neptune Twp.	4.944	56.96	2.76	2.97	3.03	3.14	+4.6
Neptune City Bor.	5.174	59.25	2.98	3.00	3.13	3.22	+6.4
Ocean Twp.	3.548	81.73	2.87	3.02	3.18	3.25	+10.9
Oceanport Bor.	3.781	65.59	2.43	2.52	2.71	2.73	+7.8
Red Bank Bor.	4.096	86.06	3.32	3.54	3.70	3.63	+1.5
Roosevelt Bor.	3.588	86.58	3.08	3.76	4.15	4.06	-11.4
Rumson Bor.	3.680	79.93	2.93	3.04	3.13	3.23	+11.6
Sea Bright Bor.	4.478	61.21	2.68	2.72	3.01	2.62	+17.4
Sea Girt Bor.	3.242	53.68	1.74	1.81	1.91	1.96	+6.9

County and District	1980 Actual Tax Rates	1980 County Equalization Ratio	Effective Tax Rates 1980	Effective Tax Rates 1979	Effective Tax Rates 1978	Effective Tax Rates 1977	Total Property Tax Percent Change 1979 to 1980
MONMOUTH COUNTY (continued)							
Shrewsbury Bor.	4.133	70.78	2.85	3.04	3.21	3.22	+7.4
Shrewsbury Twp.	3.932	100.00	2.92	3.40	3.73	3.72	+14.2
South Belmar Bor.	6.362	52.46	3.32	3.38	3.70	3.79	+5.3
Spring Lake Bor.	3.244	57.29	1.86	2.00	2.05	2.16	+6.9
Spring Lake Heights Bor.	3.083	77.35	2.37	2.54	2.69	2.75	+11.4
Tinton Falls	3.209	100.19	3.11	3.15	3.34	3.26	+9.2
Union Beach Bor.	2.262	124.64	2.70	2.85	3.03	3.17	+3.4
Upper Freehold Twp.	5.509	47.33	2.56	2.33	2.36	3.15	+22.5
Wall Twp.	4.675	50.70	2.33	2.39	2.58	2.73	+9.3
West Long Branch Bor.	3.366	76.98	2.50	2.67	2.74	2.92	+6.5
MORRIS COUNTY							
Boonton Town	$5.58	43.31	$2.31	$2.37	$2.40	$2.72	+13.2
Boonton Twp.	5.04	34.32	1.70	1.83	1.92	2.12	+8.0
Butler Bor.	5.10	47.71	2.33	2.46	2.84	2.69	+7.1
Chatham Bor.	2.00	107.18	2.11	2.41	2.55	2.75	+7.1
Chatham Twp.	2.06	105.63	2.18	2.40	2.67	2.99	+7.8
Chester Bor.	3.17	80.06	.49	2.69	2.71	3.07	+17.3
Chester Twp.	4.86	52.47	2.55	2.84	3.01	3.19	+14.0
Denville Twp.	5.27	41.03	2.12	2.22	2.39	2.52	+6.8
Dover Town	6.72	35.48	2.34	2.53	2.76	3.07	+5.7
East Hanover Twp.	3.48	45.11	1.51	1.54	1.69	1.85	+9.2
Florham Park Bor.	2.07	80.40	1.62	1.79	1.99	2.17	+8.7
Hanover Twp.	5.73	29.09	1.59	1.74	1.90	2.03	+5.4
Harding Twp.	2.91	54.42	1.58	1.58	1.57	1.69	+19.9
Jefferson Twp.	3.76	63.31	2.37	2.64	2.81	3.04	+5.7
Kinnelon Bor.	4.49	53.87	2.41	2.74	2.71	3.02	+9.3
Lincoln Park Bor.	4.88	63.19	3.04	3.06	3.10	3.25	+7.7
Madison Bor.	6.34	36.59	2.33	2.61	2.80	3.01	+7.0
Mendham Bor.	3.03	79.26	2.38	2.60	2.52	3.09	+16.4
Mendham Twp.	3.33	68.38	2.27	2.39	2.67	3.00	+15.4
Mine Hill Twp.	2.83	92.06	2.52	2.74	3.03	3.08	+4.7
Montville Twp.	4.65	45.01	2.06	2.23	2.34	2.70	+10.1
Morris Twp.	3.50	57.94	1.98	2.21	2.37	2.52	+9.6
Morris Plains Bor.	5.51	35.71	1.90	2.30	2.42	2.60	+5.6
Morristown Town	3.53	83.43	2.86	3.21	3.39	3.75	+1.6
Mountain Lakes Bor.	8.19	36.55	2.99	3.17	3.27	3.54	+10.5
Mount Arlington Bor.	3.31	79.48	2.61	2.97	3.15	3.47	+5.4
Mount Olive Twp.	4.02	56.37	2.25	2.33	2.57	3.09	+18.6
Netcong Bor.	3.13	75.37	2.30	2.35	2.46	2.96	+9.3
Par-Troy Hills Twp.	4.72	46.27	2.16	2.42	2.60	2.81	+7.7
Passaic Twp.	5.95	36.00	2.12	2.43	2.68	2.95	+9.6
Pequannock Twp.	4.83	48.87	2.33	2.50	2.64	2.82	+9.4
Randolph Twp.	4.48	56.65	2.51	2.74	2.81	3.20	+11.5
Riverdale Bor.	2.80	77.21	2.10	2.34	2.45	2.58	+3.2
Rockaway Bor.	3.39	64.00	2.07	2.26	2.36	2.55	+7.0
Rockaway Twp.	5.64	43.65	2.42	2.37	2.68	2.91	+18.1
Roxbury Twp.	3.90	54.91	2.12	2.40	2.47	2.90	+5.8
Victory Gardens Bor.	3.96	66.80	2.61	3.17	3.09	3.05	-0.5
Washington Twp.	4.30	51.33	2.18	2.18	2.28	2.82	+23.4
Wharton Bor.	2.16	107.76	2.25	2.64	2.78	2.97	+10.5
OCEAN COUNTY							
Barnegat Twp.	$2.92	89.45	$2.60	$2.43	$2.50	$2.43	+24.7
Barnegat Light Bor.	1.94	69.01	1.33	1.32	1.41	1.41	+22.2
Bay Head Bor.	1.52	107.34	1.61	1.72	1.93	1.71	+11.0

	1980		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1980	1979	1978	1977	Total Property Tax Percent Change 1979 to 1980
OCEAN COUNTY (continued)							
Beach Haven Bor.	2.00	76.23	1.51	1.46	1.51	1.58	+15.9
Beachwood Bor.	2.88	101.36	2.90	2.97	2.86	2.61	+5.8
Berkeley Twp.	3.16	62.25	1.95	2.02	2.08	2.22	+12.8
Brick Twp.	3.71	61.99	2.29	2.43	2.32	2.37	+4.8
Dover Twp.	3.80	71.98	2.69	2.60	2.53	2.39	+15.7
Eagleswood Twp.	3.99	68.85	2.73	2.39	2.47	2.60	+26.8
Harvey Cedars Bor.	1.97	74.31	1.46	1.49	1.63	1.59	+15.6
Island Heights Bor.	3.08	81.41	2.49	2.70	2.99	3.04	+6.6
Jackson Twp.	3.12	89.47	2.76	2.75	2.83	2.93	+18.1
Lacey Twp.	1.57	70.13	1.09	1.11	1.17	1.18	+6.2
Lakehurst Bor.	3.13	100.13	3.09	3.21	3.29	3.71	+1.7
Lakewood Twp.	3.55	87.12	3.05	2.92	2.95	3.01	+14.7
Lavallette Bor.	1.46	86.86	1.26	1.35	1.51	1.38	+5.7
Little Egg Harbor Twp.	4.10	64.75	2.67	2.38	2.29	2.30	+29.4
Long Beach Twp.	1.49	86.93	1.28	1.26	1.34	1.32	+18.8
Manchester Twp.	1.90	91.01	1.72	1.82	1.54	1.93	+9.0
Mantoloking Bor.	1.04	123.89	1.29	1.37	1.52	1.56	+3.4
Ocean Twp.	2.74	90.88	2.47	2.13	2.33	2.10	+24.7
Ocean Gate Bor.	3.19	79.30	2.52	2.70	2.96	2.90	+0.4
Pine Beach Bor.	3.05	89.90	2.73	2.76	2.65	2.50	+7.2
Plumsted Twp.	2.14	94.23	1.98	1.79	1.99	2.17	+25.8
Pt. Pleasant Bor.	2.85	86.75	2.45	2.56	2.63	2.56	+5.4
Pt. Pleasant Beach Bor.	3.02	74.78	2.20	2.27	2.30	2.33	+5.2
Seaside Heights Bor.	2.17	87.17	1.85	1.87	1.86	1.77	+12.6
Seaside Park Bor.	1.43	119.40	1.68	1.62	1.59	1.56	+13.6
Ship Bottom Bor.	2.15	73.31	1.55	1.51	1.52	1.59	+16.1
South Toms River Bor.	3.25	81.79	2.61	2.65	2.50	2.49	+3.4
Stafford Twp.	2.47	63.76	1.57	1.59	1.68	1.67	+21.5
Surf City Bor.	1.62	82.56	1.33	1.30	1.39	1.41	+15.5
Tuckerton Bor.	3.52	75.76	2.63	2.62	2.87	2.91	+10.6
PASSAIC COUNTY							
Bloomingdale Bor.	$3.65	81.73	$2.93	$3.08	$3.11	$3.31	+9.4
Clifton City	3.32	65.87	2.01	2.01	2.03	2.03	+10.9
Haledon Bor.	5.11	46.40	2.40	2.65	2.66	2.80	+9.7
Hawthorne Bor.	4.13	60.64	2.44	2.50	2.53	2.57	+6.4
Little Falls Twp.	4.13	51.88	2.08	2.22	2.32	2.25	+7.2
North Haledon Bor.	6.29	39.84	2.49	2.60	2.67	2.69	+5.8
Passaic City	6.10	73.42	3.98	3.84	3.65	3.69	+11.6
Paterson City	5.00	67.31	3.15	3.46	3.65	3.75	-3.6
Pompton Lakes Bor.	6.35	50.68	3.11	3.19	3.27	3.47	+12.3
Prospect Park Bor.	4.70	58.17	2.65	2.67	2.62	2.59	+1.6
Ringwood Bor.	5.77	51.77	2.99	3.02	3.20	3.04	+14.4
Totowa Bor.	2.28	85.53	1.87	1.88	1.96	2.13	+13.7
Wanque Bor.	5.59	51.42	2.82	2.91	2.95	3.13	+11.8
Wayne Twp.	3.47	81.94	2.79	2.81	2.87	2.97	+8.8
West Milford Twp.	5.23	56.76	2.96	2.99	3.09	3.03	+13.9
West Paterson Bor.	4.45	56.99	2.45	2.45	2.47	2.51	+4.1
SALEM COUNTY							
Alloway Twp.	$3.54	69.81	$2.41	$2.41	$2.19	$2.36	+11.6
Carneys Point Twp.	3.82	79.50	2.78	2.96	3.01	3.57	-3.3
Elmer Bor.	3.64	74.01	2.62	2.78	2.80	2.99	+5.6
Elsinboro Twp.	3.65	66.73	2.40	2.43	2.43	2.44	+23.1
Lower Alloways Creek Twp.	1.18	73.13	.84	.93	.84	.85	-1.0

County and District	1980 Actual Tax Rates	1980 County Equalization Ratio	Effective Tax Rates 1980	1979	1978	1977	Total Property Tax Percent Change 1979 to 1980
SALEM COUNTY (continued)							
Mannington Twp.	3.20	70.45	2.06	2.15	2.38	2.61	+9.4
Oldmans Twp.	3.46	70.87	2.35	2.19	2.17	2.45	+5.2
Penns Grove Bor.	3.77	109.87	3.93	3.77	3.98	4.42	+17.9
Pennsville Twp.	3.39	76.55	2.01	2.00	1.90	2.00	+3.3
Pilesgrove Twp.	3.17	80.87	2.49	2.49	2.34	2.29	+10.9
Pittsgrove Twp.	2.69	94.31	2.48	2.54	2.67	2.91	+12.9
Quinton Twp.	2.82	75.17	2.09	2.19	2.24	2.58	+9.3
Salem City	3.66	97.29	3.19	3.47	3.23	3.31	+0.2
Upper Pittsgrove Twp.	2.69	88.69	2.29	2.40	2.44	2.53	+6.6
Woodstown Bor.	4.28	70.47	2.98	2.99	2.92	2.99	+11.9
SOMERSET COUNTY							
Bedminster Twp.	$1.66	83.93	$1.38	$1.50	$1.23	$1.25	+2.0
Bernards Twp.	4.02	56.96	2.27	2.30	2.39	2.52	-6.6
Bernardsville Bor.	3.62	59.12	2.13	2.33	2.45	2.50	+8.6
Bound Brook Bor.	3.14	98.48	3.04	3.15	3.08	3.25	+4.9
Branchburg Twp.	2.17	93.35	1.98	1.96	2.15	2.36	+9.5
Bridgewater Twp.	4.11	62.76	2.38	2.52	2.50	2.55	+7.6
Far Hills Bor.	1.90	79.67	1.49	1.55	1.51	1.59	+4.6
Franklin Twp.	2.43	117.01	2.78	2.87	2.85	2.79	+9.7
Green Brook Twp.	4.92	57.69	2.78	2.86	2.86	2.96	+11.0
Hillsborough Twp.	4.75	47.30	2.23	2.40	2.65	2.64	+14.6
Manville Bor.	8.04	34.25	2.49	2.59	2.54	2.70	+6.9
Millstone Bor.	4.19	49.46	2.06	2.25	2.20	2.59	+3.7
Montgomery Twp.	2.60	93.73	2.38	2.54	2.58	2.25	+12.0
North Plainfield Bor.	3.17	97.72	3.04	3.26	3.29	3.35	+5.2
Peapack-Gladstone Bor.	1.79	111.59	1.96	2.25	2.34	2.12	+8.6
Raritan Bor.	2.81	101.48	2.68	2.87	3.12	2.93	+11.8
Rocky Hill Bor.	4.86	42.83	1.98	2.38	2.64	2.83	-3.7
Somerville Bor.	4.46	75.88	3.31	3.38	3.45	3.57	+9.8
South Bound Brook Bor.	6.82	46.54	3.06	2.92	2.74	3.01	+12.9
Warren Twp.	5.52	44.93	2.45	2.56	2.64	2.84	+10.1
Watchung Bor.	5.59	39.09	2.10	2.14	2.20	2.40	+12.3
SUSSEX COUNTY							
Andover Bor.	$2.31	108.68	$2.40	$2.30	$2.35	$2.77	+14.2
Andover Twp.	5.69	47.51	2.65	2.58	2.63	2.89	+14.3
Branchville Bor.	2.84	71.88	1.91	1.94	1.91	2.46	+16.5
Byram Twp.	4.23	66.89	2.81	2.86	2.92	3.33	+11.6
Frankford Twp.	2.27	130.16	2.88	2.79	2.77	3.01	+17.8
Franklin Bor.	5.47	55.04	2.93	2.55	2.88	3.24	+23.3
Fredon Twp.	5.46	48.40	2.59	2.76	2.94	3.71	+10.4
Green Twp.	4.06	70.52	2.82	2.97	2.76	3.10	+9.1
Hamburg Bor.	2.65	106.07	2.68	2.45	2.49	3.38	+23.4
Hampton Twp.	1.89	124.92	2.31	2.49	2.37	2.56	+6.6
Hardyston Twp.	5.12	57.47	2.90	2.67	2.81	3.06	+22.4
Hopatcong Bor.	3.45	96.79	3.33	3.38	3.24	3.01	+17.8
Lafayette Twp.	4.25	56.38	2.30	2.33	2.38	2.76	+17.8
Montague Twp.	2.74	62.19	1.69	1.66	1.74	1.82	+8.6
Newton Town	7.04	42.15	2.78	2.98	3.05	3.44	+5.1
Ogdensburg Bor.	3.73	85.49	3.03	2.68	2.69	3.02	+26.8
Sandyston Twp.	3.03	75.84	2.26	2.21	2.05	2.09	+15.4
Sparta Twp.	4.30	66.68	2.83	2.96	3.02	3.31	+9.1
Stanhope Bor.	5.00	58.72	2.88	3.10	3.23	3.61	+5.7
Stillwater Twp.	4.06	63.86	2.57	2.66	2.73	2.97	+5.7
Sussex Bor.	3.11	96.81	2.88	2.84	2.84	3.22	+6.3

County and District	1980 Actual Tax Rates	1980 County Equalization Ratio	Effective Tax Rates 1980	Effective Tax Rates 1979	Effective Tax Rates 1978	Effective Tax Rates 1977	Total Property Tax Percent Change 1979 to 1980
SUSSEX COUNTY (continued)							
Vernon Twp.	3.77	68.76	2.57	2.56	2.74	2.87	+11.7
Walpack Twp.	1.67	51.83	.70	.82	3.83	3.96	+35.0
Wantage Twp.	5.33	49.45	2.70	2.61	2.60	2.90	+14.0
UNION COUNTY							
Berkeley Heights Twp.	$4.23	50.76	$2.01	$2.09	$2.21	$2.31	+8.5
Clark Twp.	3.72	72.59	2.57	2.74	2.83	2.94	+6.3
Cranford Twp.	3.57	80.00	2.79	2.90	2.88	3.07	+10.0
Elizabeth City	3.99	90.29	3.34	3.61	3.88	3.92	-3.1
Fanwood Bor.	5.46	57.89	3.14	3.38	3.04	3.13	+4.7
Garwood Bor.	3.53	83.58	2.73	2.86	2.53	2.52	+5.1
Hillside Twp.	3.72	98.50	3.37	3.19	3.21	3.09	+6.5
Kenilworth Bor.	2.68	80.60	1.98	2.01	1.99	2.04	+7.3
Linden City	1.84	82.37	1.35	1.45	1.44	1.57	+3.4
Mountainside Bor.	3.47	64.35	2.15	2.30	2.53	2.44	+4.6
New Providence Bor.	3.55	77.20	2.69	2.93	3.01	3.12	+7.3
Plainfield City	4.50	87.74	3.77	3.91	3.85	4.00	+3.2
Rahway City	4.30	77.74	3.16	3.18	2.98	3.11	+6.1
Roselle Bor.	3.32	98.00	3.16	3.26	3.14	3.22	+4.8
Roselle Park Bor.	4.27	71.03	2.98	3.09	3.00	3.31	+2.1
Scotch Plains Twp.	4.77	62.01	2.94	3.06	2.98	3.20	+6.9
Springfield Twp.	3.12	84.11	2.52	2.68	2.68	2.70	+6.7
Summit City	4.29	51.84	2.18	2.39	2.61	2.82	+6.7
Union Twp.	2.82	82.80	2.22	2.31	2.33	2.18	+4.6
Westfield Town	5.00	55.19	2.71	2.82	2.86	2.89	+9.6
Winfield Twp.	18.84	50.00	9.37	8.62	8.42	9.64	+18.5
WARREN COUNTY							
Allamuchy Twp.	$2.31	87.11	$1.95	$1.77	$2.03	$1.76	+27.1
Alpha Bor.	3.78	57.81	2.09	2.13	1.93	1.95	+5.5
Belvidere Town	2.79	98.07	2.54	2.52	2.57	2.43	+8.9
Blairstown Twp.	1.07	85.80	.87	.56	.68	.58	+77.1
Franklin Twp.	4.11	56.06	2.14	1.82	2.06	2.09	+21.0
Frelinghuysen Twp.	2.42	92.95	2.16	2.13	2.26	2.22	+10.8
Greenwich Twp.	2.55	86.41	2.12	2.11	2.27	2.26	+15.4
Hackettstown Town	5.31	54.03	2.75	2.76	2.92	2.89	+6.3
Hardwick Twp.	4.30	53.33	2.26	2.11	2.02	1.98	+16.5
Harmony Twp.	2.54	83.42	2.03	2.14	2.13	2.10	+11.9
Hope Twp.	2.28	91.42	2.03	2.08	2.32	2.18	+6.1
Independence Twp.	2.70	85.79	2.26	2.06	2.35	2.21	+38.3
Knowlton Twp.	3.38	66.04	2.15	2.18	2.53	2.29	+9.0
Liberty Twp.	2.78	84.96	2.32	2.19	2.28	2.15	+21.3
Lopatcong Twp.	1.81	128.77	2.24	2.37	2.38	2.35	+2.9
Mansfield Twp.	2.97	84.70	2.46	2.24	2.01	1.96	+19.7
Oxford Twp.	2.95	93.08	2.60	2.28	2.37	2.25	+25.2
Pahaquarry Twp.	4.78	13.33	.59	.62	.68	.58	-2.3
Phillipsburg Town	2.62	110.78	2.67	2.72	2.54	2.69	+8.6
Pohatcong Twp.	2.26	94.67	2.05	2.03	2.09	2.17	+12.0
Washington Bor.	2.77	104.52	2.75	2.69	2.81	2.94	+12.1
Washington Twp.	4.64	54.21	2.46	2.28	2.34	2.31	+25.2
White Twp.	1.87	95.80	1.71	1.54	1.73	1.84	+18.8

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by muliplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

On July 1, 1979, New Jersey's Tax Court became operative. It replaced the Division of Tax Appeals and possesses the jurisdiction formerly held by that agency. The Tax Court is a part of the Judiciary and thus completely independent of and divorced from the Executive Branch of government.

Hon. Lawrence L. Lasser, Presiding Judge

Hon. Michael A. Andrew, Jr.

Hon. Richard M. Conley

Hon. David E. Crabtree

Hon. John F. Evers

Hon. John J. Hopkins

Hon. Anthony M. Lario

Hon. Marvin N. Rimm

Elaine B. Goldsmith, Clerk

Mailing address of Office of the Clerk of the Tax Court
P.O. Box 290
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
447 Bellevue Avenue
Trenton, New Jersey 08625

Telephone (609) 292-5062

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(Including Term of Office)

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Co. Tax Adm. Doloris R. Lindsay, Court House, P.O. Box 652, Woodbury, N.J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: ('73) John J. Barry ('77), ('75) Marita Borzage ('80), ('73) Anthony Cilento ('78), ('76) George E. Davis ('81), ('79) Rosalie D'Alessandro ('84).

Co. Tax Adm. Stanley Kosakowski, Administration Bldg., 595 Newark Avenue, Jersey City, N.J. 07306

HUNTERDON COUNTY BOARD OF TAXATION

President: ('78) Hiram B. Ely, Jr. ('81), ('78) Dale Blazure ('82), ('78) Mildred Lambert ('80).

Co. Tax Adm. Mrs. Virginia D'Andrade, Hall of Records Bldg., P.O. Box 282, Flemington, N.J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: ('79) Thomas J. Dunn ('81), ('77) Bertha Dean ('80), ('79) H. Rick Kline ('82).

Co. Tax Adm. Anthony J. Panaro, Mercer County Administration Bldg., P.O. Box 8086, Trenton, N.J. 08650.

MIDDLESEX COUNTY BOARD OF TAXATION

President: ('79) Franklin F. Murphy ('82), ('77) David Robinson ('80), ('78) Joseph Spataro ('81).

Co. Tax Adm. Mrs. Angela J. Szymanski, County Administration Building, New Brunswick, N.J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: ('77) Hugh B. Meehan ('81), ('78) Martin Wigdortz ('81), ('79) John E. Westlake ('82).

Co. Tax Adm. Gilberto Melendez, Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: ('77) Douglas Romaine ('80), ('76) J. Raymond Manahan ('78), ('76) Mrs. Helen Lori ('79).

Co. Tax Adm. Harry P. Struble, Court House, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: ('79) Mrs. Georgian Kolber ('82), ('78) James J. DeBow ('81), ('77) Joseph F. Flynn ('80).

Co. Tax Adm. John Fox, Court House, Room 204, 118 Washington Street, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: ('79) Adolph V. Bagli ('82), ('77) Allan Mikola ('80), ('78) Matthew S. Trella ('81).

Co. Tax Adm. James J. Murner, Jr., District Court House, 71 Hamilton St., Paterson, N.J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: ('79) Loren F. Hitchner ('82), ('78) Norman Stout ('81), ('77) Joseph H. Davenport ('80).

Co. Tax Adm. Barbara L. Collins, Court House, 94 Market Street, Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: ('74) Anthony Curcio ('80), ('76) Frank J. Politano ('82), ('74) Jack Penn ('82).

Co. Tax Adm. Orlando L. Abbruzzese, Administration Building, Corner N. Bridge & High Streets, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: ('78) Richard L. Martin ('81), ('74) Louis DelGross ('82), ('80) LeRoy Ruether ('83).

Co. Tax Adm. Benjamin Jager, 16 Church Street, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: ('78) Raleigh Rajoppi ('81), ('79) Anthony Amalfe ('82), ('77) Abe Rothberg ('80).

Co. Tax Adm. Maurice A. O'Keefe, County Administration Bldg., Elizabethtown Plaza, Elizabeth, N.J. 07207.

WARREN COUNTY BOARD OF TAXATION

President: ('79) Frank DeLello ('82), ('77) Nelson J. Becci ('80), ('78) Gildo Bevilacqua ('81).

Co. Tax Adm. Owen R. Lyons, Court House, Belvidere, N.J. 07823.

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon, 08201 (609) 641-2762 Harvey T. Staake, Jr., Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Pres, Atlantic City, 08401 (609) 347-5360 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 344-2121
Brigantine City	Mary Laielli, Brigantine, 08203 (609) 266-7421 Ext. 18	Robert C. Betterton, Brigantine, 08203 (609) 266-7421
Buena Boro	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Vineland, 08360 (609) 697-1780
Buena Vista Twp	Joseph A. Perella, Buena, 08310 (609) 691-1289	Peter Micheletti, Richland, 08350 (609) 691-5247
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 628-2673	Mary Ann German, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp	Edward D. Schmincke, Sec., Linwood, 08221 (609) 927-5000 Richard E. Squires, Linwood	Bernard M. Murphy, Linwood, 08221 (609) 927-3475
Estell Manor City	Cornelius Garrison, Jr., Sec., Pt. Republic, 08241 (609) 652-7637	Jeanne Prickett, Estell Manor, 08319 (609) 467-2384
Folsom Boro	Jospeh D. Ingemi, Folsom, 08037 (609) 561-6826	Ineafam N. Curatola, Williamstown, 08094 (609) 561-4374
Galloway Twp	Dorothy Montag, Cologne, 08213 (609) 965-0547	John P. Dermanoski, Cologne, 08213 (609) 965-1482
Hamilton Twp	F. William Mitchell, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Sec., Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Pres., Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	Edward D. Schmincke, Northfield, 08225 (609) 653-8225	George P. Helfrich, Linwood, 08221
Longport Boro	Charles R. Braun, Cologne, 08213 (609) 823-2731	William A. Fiore, Longport, 08403 (609) 823-2731
Margate City	Dora DeVine, Sec., Margate, 08402 (609) 822-0424 Ext. 276 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-0424
Mullica Twp	William Reeser, Elwood, 08217 (609) 561-3177	Bertha Roland, Elwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054 Edward D. Schmincke, Northfield	Robert E. Vogel, Northfield, 08225 (609) 641-2000
Pleasantville City	Barry Ludy, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr. Pleasantville, 08232 (609) 646-2076
Port Republic City	Harvey T. Staake, Jr., Sec., Absecon, 08201 (609) 641-7951 George F. Gillespie, Absecon	Sara E. Garrison, Port Republic, 08241 (609) 652-9334
Somers Point City	William S. Hartley, Somers Point, 08244 (609) 927-9285	Thelma Wunder, Somers Point, 08244 (609) 927-9285
Ventnor City	Arthur Amonette, Ventnor, 08406 (609) 823-4174	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607	Amelia Messina, Belcoville, 08330

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Boro	Annette Baum, Sec., Allendale, 07401 (201) 825-3700 Robert Cross, Allendale	Norman F. Lane, Allendale, 07401 (201) 327-0313
Alpine Boro	Louis R. Cacace, Sec., Alpine, 07620 (201) 768-6865 Edward L. Berry, Alpine	Alice Parsells, Alpine, 07620 (201) 768-6865
Bergenfield Boro	Lois J. Wieboldt, Bergenfield, 07621 (201) 384-6000	Helen Swierczek, Bergenfield, 07621 (201) 384-1100
Bogota Boro	Wilbur Heinemeyer, Bogota, 07603 (201) 442-1736	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Boro	Edward McLaughlin, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodbridge	Henry Bade, Carlstadt, 07072 (201) 939-2850
Cliffside Park Boro	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456	Vincent T. McKenna, Cliffside Park 07010 (201) 943-1400
Closter Boro	Harold Jonassen, Closter, 07624 (201) 768-1400	Norma Gottemoller, Closter, 07624 (201) 768-1401
Cresskill Boro	Alfred J. Schlegel, Cresskill, 07626 (201) 567-4476	George W. Stanton, Cresskill, 07626 (201) 569-5768
Demarest Boro	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Lore Lehmann, Demarest, 07627 (201) 768-3611
Dumont Boro	Edward L. Berry, Dumont, 07628 (201) 385-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Boro	Lester L. Plosia, Sec., East Rutherford, 07073 (201) 933-3447	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Boro	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater 07020 (201) 943-2413
Elmwood Park Boro	Foster W. Pericciuoli, Sec., Elmwood Park, 07407 (201) 796-0993 Charles Rala, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	Salvatore Spinato, Elmwood Park, 07407 (201) 796-3900
Emerson Boro	William J. Sheehan, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs 07632 (201) 569-5271
Fair Lawn Boro	Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700	Donald DeBruin, Fair Lawn, 07410 (201) 796-1700
Fairview Boro	Patrick DeSena, Sec., Fairview, 07022 (201) 943-3300 Robert N. Iulo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3300
Fort Lee Boro	Carmen N. Pentifallo, Fort Lee, 07024 (201) 592-3553	Dorothy Pagano, Fort Lee, 07024 (201) 592-3540
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 478-7040	Louis S. Mallia, Garfield, 07026 (201) 478-7040
Glen Rock Boro	William J. Sheehan, Glen Rock, 07452 (201) 447-2555	Dorothy Ferry, Glen Rock, 07452 (201) 447-2555
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 342-3000	James Lacava, Hackensack, 07602 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Joseph C. Cordo, Sec., Hasbrouck Heights, 07604 (201) 288-0195 William F. Mentes, Hasbrouck Heights Kenneth V. Cantoli, Hasbrouck Heights	Edward A. Borghi, Hasbrouck Heights 07604 (201) 288-1152

Haworth Boro	Clinton C. Simmons, Haworth, 07641 (201) 384-4785	Christine Teichmann, Haworth, 07641
Hillsdale Boro	Evelyn Z. Sommers, Hillsdale, 07642 (201) 660-4800	Patricia A. Kelley, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Boro	Betsy Barr, Upper Sadle River, 07458 (201) 652-4400	Dorothy E. Templeman, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Boro	John C. Gardner, Leonia, 07605 (201) 944-0740 Frank E. Montmeat, Leonia Max Kerman, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Boro	Harry J. Kohring, Sec., Little Ferry, 07643 (201) 641-0808 Wallace M. North, Little Ferry Henry M. Barca, Little Ferry	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Boro	Louis R. Montenegro, Acting Sec., Lodi, 07644 (201) 777-5117 John L. Tamborini, Lodi	Andrew L. Presenti, Lodi, 07644 (201) 473-8290
Lyndhurst Twp	Dominick Notte, Lyndhurst, 07071 (201) 939-3080	Peter A. Grisafi, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp	Ernest Ponessa, Mahwah, 07430 (201) 529-3730	Elizabeth Heflin, Mahwah, 07430 (201) 529-2850
Maywood Boro	Harold J. Shea, Sec., Maywood, 07607 (201) 845-8117 Lawrence DeQuintal, Jr., Maywood	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Boro	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Thomas McKim, Midland Park, 07432 (201) 444-1388
Montvale Boro	William J. Sheehan, Montvale, 07645 (201) 391-5702	Hazel M. Wermer, Montvale, 07645 (201) 391-5700
Moonachie Boro	William Nagel, Sec., Moonachie, 07074 (201) 487-1813 Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie, 07074 (201) 641-1813
New Milford Boro	Mary Dougherty, Ass't, New Milford, 07646 (201) 262-6100 Anthony F. Lama, New Milford	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Boro	Robert Campora, Glen Rock, 07452 (201) 991-6060	Donald H. Perlee, North Arlington 07032 (201) 991-8150
Northvale Boro	John Guercio, Northvale, 07647 (201) 768-3330	Victor DeMartini, Northvale, 07647 (201) 767-3330
Norwood Boro	John Guercio, Norwood, 07648 (201) 767-7206	Dorothy Heffernan, Norwood, 07648 (201) 767-7206
Oakland Boro	Frank P. Bosnich, Sec., Oakland, 07436 (201) 337-8111 James Van Delden, Oakland Dean E. Cole, Oakland	W. Bruce Knapp, Jr., Oakland, 07436 (201) 337-8111
Old Tappan Boro	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan, 07675 (201) 664-1849
Oradell Boro	B. Charles Weissinger, Oradel, 07649 (201) 261-2066	Virginia Ferguson, Oradell, (201) 261-2066
Palisades Park Boro	Harold F. Wrightington, Palisades Park 07650 (201) 947-0340	Patricia Albanese, Palisades Park 07650 (201) 944-2713
Paramus Boro	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Preston J. O'Toole, Paramus, 07652 (201) 265-2100
Park Ridge Boro	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Boro	M. Richard Muti, Ramsey, 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Boro	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Walter Pellacani, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4771
Ridgewood Village	Philomena Gan, Ridgewood, 07450 (201) 444-5500	Edward F. Andercheck, Ridgewood, 07450 (201) 444-5500

River Edge Boro	George McFadden, River Edge, 07661 (201) 262-1776	Howard Dusenberry, River Edge, 07661 (201) 262-1937
River Vale Twp.	Irwin Sabin, Westwood, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Twp	Willibald Rebhahn, Sec., Rochelle Park, (201) 843-1519 Vincent Purcell, Rochelle Park Roselyn Schafer, Rochelle Park	Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Boro	George V. Kershaw, Northvale, 07647 (201) 768-4217 Bernard Gottleib, Rockleigh	Edna Shea, Rockleigh, 07647 (201) 768-4217
Rutherford Boro	Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp	Raymond F. Flood, Sec., Saddle Brook, 07662 (201) 843-7100 Charles Hofsaes, Saddlebrook	Mrs. Rose Mayo, Saddle Brook, 07662 (201) 843-7100
Saddle River Boro	Betsy Barr, Upper Saddle River, 07458 (201) 327-2609	Frank W. Hanson, Saddle River, 07458 (201) 327-4949
South Hackensack Twp	Louis R. Montenegro, Sec., So. Hackensack, 07458 (201) 440-1815 John Jannuzzi, South Hackensack Leonard Perrelli, Sr., South Hackensack	Vera Calcaine, South Hackensack, 07606 (201) 440-1815
Teaneck Twp	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Gary A. Saage, Teaneck, 07666 (201) 837-1600
Tenafly Boro	Claire M. Young, Tenafly, 07670	Charles Leroy, Tenafly, 07670
Teterboro Boro	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2196	Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196
Waldwick Boro	Patricia L. Webster, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Boro	Andrew S. Muniak, Wallington, 07057 (201) 777-0318	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Twp	Edward L. Berry, Westwood, 07675 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Boro	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro	Wilbur Heinemeyer, Woodcliff Lake, 07675 (201) 391-4977	Dorothy B. Hillabrant, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Boro	Frank Porfido, Wood-Ridge, 07075 (201) 939-0202	Joseph A. Nuziale, Wood-Ridge, 07075 (201) 939-0202
Wyckoff Twp	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	James Ten Kate, Wyckoff, 07481 (201) 891-7000

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Twp	Cornelious Garrison, Tuckerton, 08087 (609) 296-1666	Barbara J. Van Allen, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0020	James Tunney, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0073
Bordentown Twp	William Tantum, Bordentown, 08505 (609) 298-2809 John Millman, Bordentown James Harvey Bordentown	Elizabeth D. Thompson, Bordentown 08505 (609) 298-5479
Burlington City	Baird M. Applegate, Jr., Sec., Burlington 08016 (609) 386-0370 Hobart F. Stecher, Burlington Frank Fiorelli, Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0790

Burlington Twp.	Joseph A. Montalto, Burlington, 08016 (609) 386-0505	Mary Washington, Burlington, 08016 (609) 386-0505
Chesterfield Twp.	James Harvey, Trenton, 08620 (609) 298-2315	Claudia Lange, Trenton, 08620 (609) 298-2315
Cinnaminson Twp.	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Twp.	James J. Queenan, Delanco, 08075 (609) 461-0561	Jane Queenan, Delanco, 08075 (609) 461-1589
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside 08075 (609) 461-7734 August C. Leusner, Riverside	George Barton, Delran, 08075 (609) 461-7734
Easthampton Twp.	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5723	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp.	Vacancy—Beverly, 08010 (609) 887-3838	Charles Kloss, Edgewater Park, 07020 (609) 877-2062
Evesham Twp.	Edward J. Bligh, Jr., Marlton, 08053 (609) 983-2914 George Atkins, Marlton	Ethel H. Dove, Marlton, 08053 (609) 983-2900
Fieldsboro	Walter G. Kosul, Trenton, 08610	Evelyn Archer, Fieldsboro, 08505
Florence Twp.	Walter W. McDermott, Florence, 08518	Harry Fauver, Jr. Florence, 08518
Hainesport Twp.	William E. Birchall, Jr., Hainesport, 08036 (609) 267-2730	Doris M. Platt, Hainesport, 08036 (609) 267-2730
Lumberton Twp.	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mansfield Twp.	James Harvey, Trenton, 08620 (609) 298-0542	Doris Kepner, Columbus, 08022 (609) 298-4455
Maple Shade Twp.	Charles J. Johnson, Maple Shade, 08052 (609) 779-9610	Joseph C. Cheridan, Jr., Maple Shade, 08052 (609) 770-9610
Medford Twp.	Hanry W. Haines, Medford, 08055 (609) 654-2608	Ruth Rodrigo, Medford, 08055 (609) 654-2608
Medford Lakes Boro.	William J. McQuillan, Jr., Medford Lakes 08055 (609) 654-2155	John A. Weaver, Jr., Medford Lakes 08055 (609) 654-8898
Moorestown Twp.	Burnham L. Hobbs, Jr., Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-0912
Mount Holly Twp.	George C. Thomulka, Mount Holly, 08060 (609) 267-0170	Robert L. Emmons, Mount Holly, 08060 (609) 267-0170
Mount Laurel Twp.	Edward J. Burek, Moorestown, 08057 (609) 234-0001	Barbara Lytle, Mount Laurel, 08054 (609) 234-0001
New Hanover Twp.	Donal B. Malloy, Cookstown, 08511 (609) 758-7172	Mildred I. South, Cookstown, 08511 (609) 758-7172
Palmyra Boro.	William H. Evaul, Palmyra, 08065 (609) 829-6100	Marie McCullough, Palmyra, 08065 (609) 829-6100
Pemberton Boro.	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorn, Pemberton, 08068 (609) 894-8222
Pemberton Twp.	Walter Kosul, New Lisbon, 08046 (609) 894-8201	Ambrose Garber, Jr., New Lisbon 08064 (609) 894-8201
Riverside Twp.	Chester J. Jankowski, Sec., Riverside, 08075 (609) 461-1460 Edward W. Snow, Riverside Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside 08075 (609) 461-1460
Riverton Boro.	William H. Evaul, Palmyra, 08065 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Twp.	James J. Noble, Mount Holly 08060 (609) 267-0413	Louise Berger, Vincentown, 08088
Southampton Twp.	John Keller, Vincentown, 08088 (609) 859-3232	Joan Westcott, Vincentown, 08088
Springfield Twp.	F. Remer Shivers, Bordentown, 08505 (609) 267-5987	Frank A. Commercio, Bordentown 08505 (609) 723-4848
Tabernacle Twp.	James Noble, Mt. Holly, 08060 (609) 268-1479	John R. Cox, Vincentown, 08088 (609) 268-0447

Washington Twp	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westampton Twp	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Twp	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2205
Woodland Twp	John Keller, Jr., Chatsworth, 08019 (609) 268-0664	George Fleming, Browns Mills, 08015
Wrightstown Boro	William Tantum, Wrightstown, 08562 (609) 723-4450	I. Haines Crowshaw, Wrightstown 08562 (609) 723-4450

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Boro	Ronald Aaronson, Runnemede, 08078 (609) 547-0710	Rudolph K. Creyarfmiller, Jr., Audubon, 08106 (609) 547-0710
Audubon Park Boro	Thomas F. Beal, Runnemede, 08078 (609) 547-5236	Eileen Ledrich, Audubon Park, 08106 (609) 547-5236
Barrington Boro	Robert Hall, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Bellmawr Boro	Carmen R. Caprice, Sec., Bellmawr, 08030 (609) 933-1313 Joseph Piduch, Bellmawr Richard C. Christ, Bellmawr	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313
Berlin Boro	Richard H. Kelleher, Berlin, 08009 (609) 767-2999 or 767-0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Twp	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, West Berlin, 08091 (609) 767-4380
Brooklawn Boro	William M. Hunt, Sec., Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	Joseph J. Cerrone, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7000	Thomas A. Quatrochi, Camden, 08101 (609) 757-7000
Cherry Hill Twp	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrolli, Cherry Hill, 08101 (609) 665-2800
Chesilhurst Boro	William T. Lamb, Lawnside, 08045 (609) 767-4153	Robert B. Williams, Waterford, 08089 (609) 767-4153
Clementon Boro	Charles A. Warrington, Sec., Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0294
Collingswood Boro	Walter Young, Collingswood, 08108 (609) 854-0720	F. Adelaide Spear, Collingswood, (609) 854-0720
Gibbsboro Boro	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Marge Stoll, Gibbsboro, 08026 (609) 783-6655
Gloucester City	William Hunt, Gloucester City, 08060 (609) 456-1250	Francis J. Gorman, Gloucester City, 08030 (609) 456-1250
Gloucester Twp	Edward J. Tuszl, Blackwood, 08012 (609) 228-4000 Frank F. Simiriglia, Blackwood Kevin Beers, Blackwood	Delores Joyce, Blackwood, 08012 (609) 226-4000
Haddon Twp	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2727	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Boro	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro	William Hunt, Haddon Heights, 08035 (609) 547-7164	Kathryn M. Jones, Haddon Heights, (609) 547-7164
Hi-Nella Boro	Albert C. Stack, Jr., Laurel Springs, 08021 (609) 783-9530	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Boro	Albert C. Stack, Jr., Laurel Springs, 08021 (609) 784-1026	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026
Lawnside Boro	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Dorothy P. Moody, Lawnside, 08045 (609) 547-4045

Lindenwold Boro	Michael J. Sheridan, Lindenwold, 08021 (609) 783-2582	Kathleen Borek, Lindenwold, 08021 (609) 783-2582
Magnolia Boro	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Barbara B. Gorman, Magnolia, 08049 (609) 783-1520
Merchantville Boro	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Boro	John J. McGraw, Sec., Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Boro	Anthony Leone, Sec., Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Margaret Busch, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp	William R. Buffington, Sec., Pennsauken, 08110 (609) 665-1000	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Boro	Michael J. Sheridan, Pine Hill, 08021 (609) 783-0374	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Boro	Edward F. Magee, Jr., Clementon, 08021 (609) 783-3000	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Boro	Ronald G. Aaronson, Sec., Runnemede, 08078 (609) 939-4437 John H. Kelluhn, Runnemede	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Boro	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Boro	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Boro	Thomas M. Redanauer, Barrington, 08007 (609) 429-1678	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Twp	Michael C. Kane, Voorhees, 08043 (609) 429-7757	Florence E. Brady, Voorhees, 08043 (609) 429-7762
Waterford Twp	Albert Stack, Sec., Atco, 08004 (609) 767-0360 Harry Kass, Atco	Mrs. Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Twp	Stephen Kessler, Sec., Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Boro	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Boro	Sylvester Bonelli, Avalon, 08202 (609) 967-8200	Betty E. Crews, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Helen Lois Smith, Cape May, 08204 (609) 884-8411
Cape May Point Boro	Sandra J. Sharpley, Cape May Pt., 08212 (609) 886-2005	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
Dennis Twp	W. Walter Robinsen, Dennisville, 08214 (609) 861-3021	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Twp	Sandra J. Sharpley, Villas, 08251 (609) 886-2005	Joan Douglass, Villas, 08251 (609) 886-2005
Middle Twp	Robert P. Hand, Cape May Court House, 08210 (609) 465-4434	Anne Watson, Cape May Court House 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., North Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., North Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Charles Camp, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Boro	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Joan Hutchinson, Stone Harbor, 08247 (609) 368-5102

Upper Twp	William E. Pfander, Ocean City, 08226 (609) 399-0250	Muriel Wimberg, Tuckahoe, 08250 (609) 628-2384
West Cape May Boro	Frank C. Nelson, Jr., West Cape May, 08204 (609) 884-2727	Clinton Van Berry, West Cape May, 08204 (609) 884-2726
West Wildwood Boro	Robert E. Merkel, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Andre P. Souchak, Wildwood, 08260 (609) 522-2444	Dominick Longobardi, Wildwood, 08260 (609) 522-2444
Wildwood Crest Boro	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7729	Janette B. Miller, Wildwood Crest, 08260 (609) 522-7729
Woodbine Boro	John J. Newman, Woodbine, 08270 (609) 861-2153	Beatrice M. Eisenberg, Woodbine, 08240 (609) 861-2153 or 861-2152

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Twp	Joseph Perella, Port Norris, 08349 (609) 785-1484	Jean Wilford, Port Norris, 08349 (609) 785-1111
Deerfield Twp	Joseph F. Crispo, Bridgeton, 08302 (609) 451-1391	Joseph Pipitone, Rosenhayn, 08352 (609) 451-1391
Downe Twp	Wayne Mounts, Dividing Creek, 08315 (609) 785-0739	J. Kenneth Wilson, Newport, 08345 (609) 785-0739
Fairfield Twp	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Twp	Seifert Lodge, Greenwich, 08323 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323
Hopewell Twp	Franklin Atkinson, Bridgeton, 08320 (609) 455-4330	Bruce Ricards, Bridgeton, 08302 (609) 451-5266
Lawrence Twp	Meihale S. Lascarides, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Twp	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Edwin F. Tomlin, Dorchester, 08327 (609) 785-1120
Millville City	Lewis F. Clark, Sr., Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Boro	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353
Stow Creek Twp	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	David G. Russell, Bridgeton, 08302
Upper Deerfield Twp	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Stephen C. Nothnick, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSORS—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Town	Francis X. Murray, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8	Victor A. Patti, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8
Caldwell Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	George Kaplan, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Boro	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580

Glen Ridge Boro	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Town	James Gibb Irvington, 07111 (201) 372-2100	Richard Hildebrand, Irvington, 07111 (201) 372-2100
Livingston Twp	William Bate, Jr., Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp	Harold H. Liebeskind, Maplewood, 07039 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp	John J. Murray, Millburn, 07041 (201) 376-2030	Gerald A. Viturello, Millburn, 07041 (201) 376-2030
Montclair Town	Jean Caradonna, Montclair, 07043 (201) 744-1400 Ext. 838	Lusia Castillo, Montclair, 07042 (201) 744-1400 Ext. 823 or Ext. 824
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3952	Kenneth A. Joseph, Newark, 07102 (201) 733-8098
North Caldwell Boro	Charles G. Schmitz, North Caldwell, 07006 (201) 228-4444	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Town	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Eunice P. Drake, Nutley, 07110 (201) 667-2800
Orange City	John J. Cuccolo, Orange, 07050 (201) 266-4013	Eleanor Hayes, Orange, 07050 (201) 266-4018
Roseland Boro	William J. Varley, Roseland, 07068 (201) 226-8080	Robert D. Bosworth, Roseland, 07068 (201) 226-8080
South Orange Village	Edward T. Coll, South Orange, 07079 (201) 762-6000	Anne K. Smith, South Orange, 07079 (201) 762-6111
Verona Boro	Robert Ebert, Verona, 07044 (201) 239-3805	Dorothy M. Trimmer, Verona, 07044 (201) 239-5291
West Caldwell Boro	Ralph W. Todd, Sec., West Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., West Caldwell Franklin P. Walton, West Caldwell	Donald E. West, West Caldwell, 07006 (201) 226-2300
West Orange Town	Joseph Scaturro, Jr., Clerk, W. Orange, 07052 (201) 325-4060	Joseph G. Antonucci, West Orange, 07052 (201) 325-4077

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Boro	Joseph A. Crane, Sec., Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882
Deptford Twp	Joseph A. Crane, Deptford, 08096 (609) 845-5300	Joyce Michaels, Deptford, 08096
East Greenwich Twp	John F. D'Andrea, Clarksboro, 08020 (609) 423-3166	Ester C. Hammond, Mickleton, 08056 (609) 423-0606
Elk Twp	Charles Schimp, Sec., Monroeville, 08343 (609) 881-6525 John J. Miller, Monroeville	Louise N. Ziennker, Mullica Hill 08062 (609) 478-2254
Franklin Twp	George Tice, Sr., Woodbury Hgts., 08097 (609) 694-1234 John W. Keuler, Jr.,	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Boro	Joseph M. Sivel, Sec., Glassboro, 08028 (609) 881-0292 Paul S. Adams, Pitman Francis M. Flynn, Jr., Glassboro	Florence E. Kline, Glassboro, 08028 (609) 881-9230
Greenwich Twp	Frank P. Leone, Gibbstown, 08027 (609) 423-6404	Mildred Flagg, Gibbstown, 08027 (609) 423-6404
Harrison Twp	Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4111	Harold A. Nichol, Mullica Hill, 08062 (609) 478-4111
Logan Twp	Horace J. Spoto, Bridgeport, 08014 (609) 467-2323	Patricia C. Shute, Bridgeport, 08014 (609) 467-3606
Mantua Twp	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500

Monroe Twp.	Bruce B. Coyle, Dir. of Assessment Williamstown, 08094, (609) 629-9251	Catherine Glassmire, Williamstown 08094 (609) 629-9251
National Park Boro	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Boro	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland, 08360	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Boro	Franklin T. Price, Sec., Paulsboro, 08066 (609) 423-1500 Ezio A. Fiorile, Paulsboro James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Boro	E. Chris Kloss, Sec., Pitman, 08071 Alicia Melsom, Paulsboro Ronald J. Fijalkowski, Pitman	George D. Michael, Pitman, 08071
South Harrison Twp	W. Kirk Horner, Harrisonville, 08039 (609) 769-2880	William C. Pettit, Harrisonville, 08039 (609) 769-3424
Swedesboro Boro	John D'Andrea, Swedesboro, 08085 (609) 467-2840	Lura M. Conner, Swedesboro, 08085 (609) 467-2840
Washington Twp	William E. Keyser, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538
Wenonah Boro	James Danser, Sec., Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah Daniel T. Bossert, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp	H. Adelbert Moore, Jr., Thorofare, 08086 (609) 845-4004	Margaret D. Finan, Thorofare, 08086 (609) 845-4004
Westville Boro	William M. Hunt, Brooklawn, 08090 (609) 456-0030	Janice Stanley, Westville, 08093 (609) 756-0030
Woodbury City	Richard R. Dann, Woodbury, 08096 (609) 845-1300	David J. Phillips, Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro	John W. Keuler, Sr., Sec., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832
Woolwich Twp	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Francis J. Katusa, Bayonne, 07002 (201)858-6054
East Newark Boro	Henry Michaliszyn, East Newark, 07029 (201) 481-2902	Stanley L. Rimgail, East Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amiaga, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329
Hoboken City	Frank Bucino, Hoboken, 07030 (201) 420-2024 Andrew P. Mcguire, Hoboken Woodrow S. Monte, Hoboken	Frank Bartletta, Hoboken, 07030 (201) 420-2033
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5129	John McLaughlin, Jersey City, 07302 (201) 547-5120
Kearny Town	Charles B. Hand, Kearny, 07032 (201) 991-2700	John Pettigrew, Kearny, 07032 (201) 991-2700
North Bergen Twp	Paul R. Sadlon, North Bergen, 07047 (201) 863-8500	Christopher Cermeci, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2075	Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2020
Union City	Robert J. DiFalco, Union City, 07087 (201) 348-5700 Hugh A. McGuire, Jr., Union City Mario DeLuca, Union City	Rose Greene, Union City, 07087 (201) 348-5714

Weehawken Twp	Paul R. Sadlon, North Bergen, 07047 (201) 865-7394	Joseph Fredericks, Weehawken, (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York Wilbur Heinemeyer, West New York	Bernard J. McDonald, West New York 07093 (201) 861-7000

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp	Robert G. Housedorf, Asbury, 08802 (201) 537-4133	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp	Adolphus L. Busch, Hampton, 08827 (201) 735-4107	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Boro	Donna M. Shuman, Phillipsburg, 08865 (201) 454-5361 Ext. 206	Judy Holmberg, Bloomsbury, 08804 (201) 479-4924
Califon Boro	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-7150
Clinton Town	Marcia S. Zujkowski, North Plainfield, 07063 (201) 725-4700 Ext. 266	Elaine Langen, Clinton, 08809 (201) 735-8616
Clinton Twp	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Jacqueline Vosselman, Annandale, 08801 (201) 735-5242
Delaware Twp	Leland P. Harbourt, Jr., Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Twp	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Aten, Ringoes, 08551 (201) 782-5209
Flemington Boro	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Twp	Robert W. Schmid, Pittstown, 08867 (201) 735-5215	Shirley H. Peterson, Flemington, 08822 (201) 782-3574
Frenchtown Boro	Charles G. Thorne, Annandale, 08801 (201) 782-2521	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Boro	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Boro	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Robert C. Smith, Hampton, 08827 (201) 537-2272
High Bridge Boro	Frank Jones, Annandale, 08801 (201) 638-8541	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Twp	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047
Kingwood Twp	Larry Melamed, Trenton, 08609 (201) 996-4276	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Eli Serlenga, Lambertville, 08530 (609) 397-0110	Mary E. Sheridan, Lambertville, 08530 (609) 397-0110
Lebanon Boro	Richard R. Sammis, Lebanon, 08833 (201) 236-2820	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Twp	Carole Hoffman, Glen Gardner, 08826 (201) 638-8523	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Boro	Charles G. Thorne, Milford, 08848 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Twp	William A. Brewer, Flemington, 08822 (201) 782-2929	John E. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp	Norman A. Stevens White House Station, 08889 (201) 534-4051	Bertal Wink, Readington, 08822 (201) 534-4051
Stockton Boro	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr. Stockton, 08559 (201) 397-2051
Tewksbury Twp	Henry H. Barlow, Califon, 07830 (201) 439-2205	Catherine Park, Califon, 07830 (201) 439-3635
Union Twp	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Robert J. Gyuro, Pittstown, 08867 (201) 735-5686
West Amwell Twp	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Mildred E. Lambert, Lambertville, 08530 (609) 397-2054

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp	Edward C. Noller, East Windsor, 08520 (609) 443-4000	Dolores A. Bell, East Windsor, 08520 (609) 443-4000
Ewing Twp	John Elder, Prin. Assessing Clerk, Trenton 08618 (609) 883-2900 Charles Drotar, Jr., Chm., Trenton Sebastian R. Fraulino, Trenton H. Edward Klenk, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp	H. Randolph Brokaw, Trenton, 08650 (609) 890-3557	Mary Cook, Trenton, 08650 (609) 890-3546
Hightstown Boro	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Boro	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Twp	Martin M. Guhl, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0630
Lawrence Twp	Robert B. Immordino, Lawrenceville, 08648 (609) 896-9400 Ext. 33	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 19
Pennington Boro	William C. Rockel, Pennington, 08534 (609) 737-0276	Sharon Szalontay, Pennington, 08534 (609) 737-0276
Princeton Boro	Stuart Robson, Princeton, 08540 (609) 924-3439	Helen M. Bess, Princeton, 08540 (609) 924-3439
Princeton Twp	Stuart Robson, Princeton, 08540 (609) 924-1058	Theodore H. Kennedy, Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Louis Guadalupe, Trenton, 08608 (609) 989-3838
Washington Twp	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Marjorie M. Tindall, Windsor, 08561 (609) 259-7082
West Windsor Twp	Steven H. Benner, Princeton Junction, 08550 (609) 799-2400	Margaret Northrop, Princeton Junction, 08550 (609) 799-2400

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Boro	Thomas C. Milik, Carteret, 07008 (201) 541-7822	John Florentino, Carteret, 07008 (201) 541-7814
Cranbury Twp	Robert S. Barlow, Jr., Sec., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Boro	Anthony Frazanno, Dunellen, 08812 (201) 968-3033	Mrs. K.S. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp	William T. Bailey, East Brunswick, 08816 (201) 254-4600	Irene Wolff, East Brunswick, 08816 (201) 254-4600
Edison Twp	John W. Mooney, Nixon, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Boro	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta,
Highland Park Boro	J. Howard Kolb, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Boro	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Boro	Kathy Hayes, Metuchen, 08840 (201) 549-3600 Walter K. Timpson, Metuchen	Eleanor Brenan, Metuchen, 08840 (201) 549-3600
Middlesex Boro	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Boro	James Gomas, Perth Amboy, 08861 (201) 828-2100	Yens J. Nelson, Jr., Milltown, 08850 (201) 828-2100
Monroe Twp	Thomas R. Lawrence, Cranbury, 08512 (609) 655-0464	Josephine Rosnick, Cranbury, 08512 (609) 655-0464

New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
New Brunswick Twp	Susan Supak, North Brunswick, 08902 (201) 247-0922	Bernice M. Echert, North Brunswick 08902 (201) 247-0922
Old Bridge Twp	Courtney Powell, Old Bridge, 08857 (201) 721-5500	William E. Trotter, Old Bridge, 08857 (201) 721-5800
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marina La Pira, Perth Amboy, 08861 (201) 826-2067
Piscataway Twp	Joan Dambach, Sec., Piscataway, 08854 (201) 981-0800 Thomas Boyle, Piscataway John Redmond, Piscataway	Mabel D. Huffman, Piscataway, 08854 (201) 981-0800
Plainsboro Twp	Robert Barlow, Plainsboro, 08512 (609) 499-0909	Philip Rodefeld, Plainsboro, 08536 (609) 981-0800
Sayreville Boro	John H. Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Kathleen Prusakowski, South Amboy, 08879 (201) 721-0106
South Brunswick Twp	Edgar V. Renk, Monmouth Junction, 08852 (201) 329-4000	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-8122
South Plainfield Boro	J. James Puha, Sec., South Plainfield, 07080 (201) 754-9000 Catherine C. Santaniello, South Plainfield John J. Boylan, Jr., South Plainfield	Charles O. Haus, South Plainfield 07080 (201) 754-9000
South River Boro	Carl J. Alongi, Jr., South River, 08882 (201) 257-1209	John J. Wornowicz, South River, 08882 (201) 238-3930
Spotswood Boro	Susan Supak, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Twp	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp	Allen V. Trauben, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Boro	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	Donald E. Haight, Allenhurst, 07711 (201) 531-2757
Allentown Boro	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	William J. Griffin, Atlantic Highlands 07716 (201) 291-1445	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea-Boro	Charles Bramhall, Avon, 07717 (201) 774-0871	Judith A. Brumhall, Avon, 07717 (201) 774-0871
Belmar Boro	Stephen Marron, Belmar, 07719 (201) 681-3893	Donald F. Matthew, Belmar, 07719 (201) 681-1176
Bradley Beach Boro	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904	Susan Farry, Bradley Beach, 07720 (201) 774-3904
Brielle Boro	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Ruth Zimmer, Brielle, 08730 (201) 528-6262
Colts Neck Twp	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Boro	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454	Margaret Mazza, Deal, 07723 (201) 531-0319
Eatontown Boro	Myron Kozicky, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Boro	Anthony Arbach, Englishtown, 07726 (201) 446-9235	Edna L. Hamilton, Englishtown, (201) 446-9235
Fair Haven Boro	Bernard J. Marx, Fair Haven, 07701 (201) 747-0992	Dale Krueger, Fair Haven, 07701 (201) 741-0891

Farmingdale Boro	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Marguerita Cusson, Farmingdale, 07727 (201) 938-5561
Freehold Boro	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp	Nancy A. Queeney, Freehold, 07728 (201) 462-7902	Robert N. Ferrell, Freehold, 07728 (201) 462-7902
Hazlet Twp	Robert E. Smith, Hazlet, 07730 (201) 264-1700	James T. White, Jr., Hazlet, 07730 (201) 264-1700
Highlands Boro	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highland, 07732 (201) 872-1516
Holmdel Twp	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Twp	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Bardalow, Howell, 07731 (201) 938-4500
Interlaken Boro	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Boro	Allen V. Trauben, Keansburg, 07734 (201) 787-0215	Annette Morrison, Keansburg, (201) 787-0215
Keyport Boro	Courtney Powell, Sec., Old Bridge, 08857 (201) 264-4055 Allen V. Trauben, Chm., Keyport Barbara Clark, Keyport	Pauline Redmond, Keyport, 07735 (201) 264-0773
Little Silver Boro	Bernard J. Marx, Little Silver, 08857 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Carl J. Alongi, Jr., Long Branch, 07740 (201) 222-7000 Ext. 26	Edward Mazzaco, Long Branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp	Theresa R. Enright, Tennent, 07763 (201) 446-3200	A. Jim Sadowsky, Tennent, 07753 (201) 446-3200
Manasquan Boro	Henry Kupiec, Sec., Manasquan, 08736 (201) 223-0544	Charles E. Patterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp	Joseph LaMura, Jr., Marlboro, 07746 (201) 591-9700	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Boro	Allen V. Trauben, Matawan, 07747 (201) 566-3893	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp	Edwin S. Stark, Middletown, 07748 (201) 671-3100	Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919
Millstone Twp	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (609) 259-2650
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Louis P. Sodano, Monmouth Beach, 07750 (201) 229-2204
Neptune Twp	William C. Hogan, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred M. Adams, Neptune, 07753 (201) 776-7224
Ocean Twp	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Boro	Ernest G. Hoffman, Sec., Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Boro	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Albert T. MacDonald, Red Bank, 07701 (201) 747-5200
Roosevelt Boro	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Boro	Frances Maxson, Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170
Sea Bright Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0043	Mary Larson, Sea Bright, 07760 (201) 842-0043
Sea Girt Boro	Henry J. Kupiec, Sec., Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433

Shrewsbury Boro	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp	Anne C. Seitek, Eatontown, 07724 (201) 542-0675	Anne C. Switek, Eatontown, 07724 (201) 542-0675
South Belmar Boro	Samuel Befarah, III, Neptune, 07753 (201) 681-3232	Claire Haggerty, South Belmar, 07719 (201) 681-3232
Spring Lake Boro	Henry J. Kupiec, Spring Lake, 07762 (201) 449-6944	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro	Samuel Befarah, III, Spring Lake Hts., 07762 (201) 449-3500	Ida C. Chetkin, Spring Lake Hts., 07762 (201) 449-3501
Tinton Falls Boro	Sheila C. O'Keefe, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Boro	Robert Smith, Union Beach, 07735 (201) 739-1022	Eileen Schlemm, Union Beach, 07735 (201) 739-1022
Upper Freehold Twp	Thomas Seiler, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Twp	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, West Long Branch, 07764 (201) 229-1756 Charles Ritscher, West Long Branch	Frances L. Townsend, West Long Branch, 07765 (201) 222-3649

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Louis C. Pisacane, Sec., Boonton, 07005 (201) 335-2400 Arthur J. Higgins, Boonton Ralph T. Meloro, IV, Morris Plains	Albert J. Aquino, Boonton, 07005 (201) 335-2400
Boonton Twp	Gloria Cross, Denville, 07834 (201) 334-6891	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Boro	Clayton D. Brown, Sec., Butler, 07405 (201) 838-5158 Floyd V. Decker, Butler	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Boro	Kenneth J. Hume, Sec., Chatham, 07928 (201) 635-0674 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert R. Dowds, Chatham, 07926 (201) 635-0674
Chatham Twp	Bertrand C. Johnson, Chatham, 07928 (201) 822-1648	E.A. Alpaugh, Chatham, 07928 (201) 377-0590
Chester Boro	Robert W. Pastor, Chester, 07930 (201) 879-5361 or 876-3315	Naomi Caruso, Chester, 07930 (201) 876-5361
Chester Twp	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	Edward Small, Chester, 07930 (201) 879-5274
Denville Twp	John A. Dyksen, Denville, 07834 (201) 627-8900	Elizabeth Herrmann, Denville, 07834 (201) 627-8900
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200 Ext. 27	Dorothy Delorenzo, Dover, 07801 (201) 366-2200
East Hanover Twp	Mary Q. Hill, Sec., East Hanover, 07936 (201) 887-5454	Amelia V. Ferris, Hanover, 07936 (201) 887-5454
Florham Park Boro	John J. Murray, Sec., Florham Park, 07932 (201) 377-5800	Fannie A. Appio, Florham Park, 07932 (201) 377-5800
Hanover Twp	Louis Dombroski, Whippany, 07981 (201) 887-1000 Ralph T. Meloro, IV, Whippany	Harold R. Keenan, Whippany, 07981 (201) 887-1000
Harding Twp	Robert J. Edgar, Madison, 07940 (201) 377-8633	Florence V. Young, New Vernon, 07976 (201) 267-8614
Jefferson Twp	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong 07849 (201) 697-1500
Kinnelon Boro	Charles J. Femminella, Sec., Kinnelon, 07405 (201) 838-5402 Richard F. Lummer, Kinnelon	Irene Kwasnik, Kinnelon, 07405 (201) 838-5405

Lincoln Park Boro	Philip Schneider, Sec., Lincoln Park, 07035 (201) 694-6102	Anthony Del Tufo, Lincoln Park, 07035 (201) 694-6102
Madison Boro	Kenneth J. Hume, Madison, 07940 (201) 377-8000	Margaret A. Sarrow, Madison, 07940 (201) 377-8000
Mendham Boro	Ernest F. DelGuercio, Mendham, 07945 (201) 543-7152	Kathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Twp	rnest E. DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fleury, Brookside, 07926 (201) 543-4570
Mine Hill Twp	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Twp	Philip V. Schneider, Montville, 07045 (201) 334-2470	Margorie Witty, Montville, 07045 (201) 335-2590
Morris Twp	Robert J. Edgar, Sec., Convent Station 07961 (201) 539-4880	Roland F. Meslar, Convent Station 07961 (201) 539-4880
Morris Plains Boro	Allan W. Adams, Morris Plains, 07950 (201) 538-2224	Jean D. Osborne, Morris Plains 07950 (201) 538-2444
Morristown Town	Pasquale Aceto, Morristown, 07960 (201) 538-4300	John M. Watson, Jr., Morristown, 07960 (201) 538-4300
Mountain Lakes Boro	James Jones, Mt. Tabor, 07878 (201) 334-3131	Mary Ellen Babyack, Mountain Lakes 07046 (201) 334-3131
Mt. Arlington Boro	Dorothy S. McCarthy, Sec., Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington 07856 (201) 398-4100
Mount Olive Twp	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900	Valentine Bandini, Budd Lake, 07828 (201) 691-0900
Netcong Boro	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp	Charles W. Fouquet, Parsippany, 07054 (201) 263-4272	Charles M. Kennedy, Jr., Parsippany 07054 (201) 334-3600
Passaic Twp	Henry J. Payne, Sec., Gillette, 07933 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Twp	John R. Wilson, Sec., Pompton Plains, 07444 (201) 835-5700 Edward P. Godfrey, Chm., Pompton Plains	W. Jay Wancyzk, Pompton Plains, 07444 (201) 835-5700
Randolph Twp	John R. Staley, Mount Freedom, 07970 (201) 361-8200 Ext. 19	Steven P. Arthur, Randolph, 07801 (201) 361-8200
Riverdale Boro	Frank Dalton, Sec., Riverdale, 07457 (201) 835-4060 Doris Card, Riverdale Emil Barszcz, Riverdale	Dale M. Nelson, Riverdale, 07457 (201) 835-4060
Rockaway Boro	Dorothy S. McCarthy, Landing, 07850 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000
Rockaway Twp	Harold Baumwoll, Sec., Rockaway, 07866 (201) 366-7994	Mary L. Hocking, Rockaway, 07866 (201) 627-7200
Roxbury Twp	William A. Egbert, Sec., Succasunna, 07876 (201) 584-7400 Morris Perugini, Succasunna Douglas Haugk, Convent Station	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 876-3845
Washington Twp	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley 07853 (201) 876-3845
Wharton Boro	Charles J. Fenninella, Jr., Sec., Wharton, 07885 (201) 361-8444	Roderick J. Kennedy, Wharton, 07885 (201) 366-2466

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Twp	Debbie Spettel, Barnegat, 08005 (609) 698-7832 Frederick A. Smith, Barnegat Ethel M. Exel, Forked River	Joseph Regatts, Barnegat, 08005 (609) 698-7832

Barnegat Light Boro	Richard H. Schupeltz, Ship Bottom, 08008 (609) 494-2343	Ruth Blinsinger, Barnegat Light 08006 (609) 494-2343
Bay Head Boro	Martin J. Burns, Jr., Sec., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-6920
Beach Haven Boro	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crossley, Beach Haven, 08008 (609) 492-0111
Beachwood Boro	Carlton S. Hamilton, Beachwood, 08722 (201) 349-0245	Susan A. Weiss, Beachwood, 08722 (201) 349-0245
Berkeley Twp	Lorraine A. Andren, Sec., Bayville, 08721 (201) 244-7400 Ruth A. Hardie, Bayville Arlene M. Oliver, Bayville	Nellie Harrigfeld, Bayville, 08721 (201) 244-7400
Brick Twp	Robert T. Cantrell, Brick Town, 08723 (201) 477-3000	Mike Iacobino, Brick Town, 08723 (201) 477-3000
Dover Twp	Kenneth H. Beck, Sec., Toms River, 08753 (201) 341-1000 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River	George Glehan, Toms River, 08753 (201) 341-1000
Eagleswood Twp	Douglas O. Downs, Staffordville, 08092 (609) 296-3040	Blanch C. Pharo, West Creek, 08092 (609) 296-3040
Harvey Cedars Boro	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08040 (609) 494-2843
Island Heights Boro	Kenneth H. Beck, Island Heights, 08732 (201) 341-1000	Jacqueline Bodine, Island Heights 08732 (201) 270-6415
Jackson Twp	Ivan Mickle, Jackson, 08527 (201) 928-1202 Frank Viafora, Jackson Rose C. Emener, Prin. Assessing Clerk, Jackson	Frank B. Holman, III, Jackson, 08527 (201) 928-1200
Lacey Twp	John A. Coan, Sec., Forked River, 08731 (609) 693-5408 Joseph Canning, Toms River Ethel M. Exel, Forked River	Frederick P. Dessoir, Jr., Forked River, 08731 (609) 693-5282
Lakehurst Boro	John E. Currie, Lakehurst, 08733 (201) 657-8310	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Twp	John A. Turtora, Sec., Lakewood, 08701 (201) 364-2500 Ext. 47 Sol Kramer, Lakewood Leonard F. Turtora, Lakewood	Dorothy O'Neill, Lakewood, 08701 (201) 364-2500
Lavallette Boro	Ruth Ruban, Sec., Shore Acres, 08723 (201) 793-7477 Doris Card, Riverdale Michael M. Sturko, Toms River	Flora Shady, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp	Joseph J. Sorrentino, Tuckerton, 08087 (609) 296-7241 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7241
Long Beach Twp	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 or 494-2156	Mary Ann Hargrove, Brant Beach, (609) 494-2153
Manchester Twp	Joyce A. Jones, Sec., Lakehurst, 08733 (201) 657-8121 John E. Currie, Lakehurst John Novak, Jr., Lakehurst	Ruth B. Britton, Lakehurst, 08733 (201) 657-8121
Montoloking Boro	August G. St. John, Sec., Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Twp	Joseph Horner, Sec., Waretown, 08758 (609) 693-3280 William C. Sattler, Waretown	Margaret Gale, Waretown, 08758 (609) 693-3280
Ocean Gate Boro	Carl L. Bach, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Boro	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Patrick Vellucci, Pine Beach, 08741 (201) 349-6425
Plumsted Twp	William H. Gollnick, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609)758-2266

Point Pleasant Boro	James L. Anderson, Sec., Pt. Pleasant, 08742 (201) 899-2066 Harvey Bennette, Pt. Pleasant	Lenore P. Neral, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Sec., Pt. Pleasant Beach, 08742 (201) 892-5060	Ester Winckihofer, Pt. Pleasant, 08742 (201) 892-0435
Seaside Heights Boro	William C. Dooner, Jr., Seaside Heights, 08751 (201) 793-9100	John J. Jennings, Seaside Heights 08751 (201) 793-9100
Seaside Park Boro	Walter Sturko, Sec., Seaside Park, 08752 (201) 793-0234 Michael M. Sturko, Silverton, 08753	Joan McClister, Seaside Park, 08752 (201) 793-699787
Ship Bottom Boro	Virginia E. May, Sec., Ship Bottom, 08008 (609) 494-2171 H. Richard Shupeltz, Ship Bottom	Lillian Douglass, Ship Bottom, 08008 (609) 494-2171
South Toms River Boro	William P. Hyatt, Pine Beach, 08741 (201) 349-0403	Thomas V. Kelly, South Toms River, 08753 (201) 349-0339
Stafford Twp	Joseph C. Horner, Manahawkin, 08050 (609) 597-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Boro	Richard M. Warren, Surf City, 08008 (609) 494-6448 H. Elvin Smith, Surf City	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Boro	Frederick A. Smith, Tuckerton, 08087 (609) 296-4900 or 296-0474	Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Boro	Dorothy Kreitz, Bloomingdale, 07403 (201) 838-0778	Theresea V. Benack, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07015 (201) 473-2600	John T. Murphy, Clifton, 07015 (201) 473-2600
Haledon Boro	Robert G. Gillespie, Haledon, 07508 (201) 942-9806	Marie Cerino, Haledon, 07508 (201) 942-6538
Hawthorne Boro	Christine C. Collins, Hawthorne, 07506 (201) 427-1167	Ruth Braen, Hawthorne, 07500 (201) 427-1167
Little Falls	Margaret G. Foster, Sec., Little Falls, 07424 (201) 256-0212 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Boro	Cornelius LaFleur, North Haledon, 07508 (201) 427-7520	Renate I. Lampe, North Haledon, 07508 (201) 427-5610
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Pres., Paterson, 07505 (201) 881-3484 Elmo G. Valle, Paterson John B. Hall, Paterson Charles S. Parmelli, Paterson	Kathleen Gibson, Revenue Collection Director, Paterson, 07505 (201) 881-3450
Pompton Lakes Boro	Frank Giovatto, Sec., Pompton Lakes, 07442 (201) 835-0143 John A. Steinhauser, Pompton Lakes James McGrath, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Boro	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Boro	William Sheehan, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Boro	John W. Maskiee, Totowa, 07512 (201) 956-1000	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Boro	Joseph R. Gilabert, Jr., Sec., Wanaque, 07420 (201) 839-3000	Margaret Cisco, Wanaque, 07465 (201) 839-3000
Wayne Twp	Thomas S. Harraka, Wayne, 07470 (201) 694-1800	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Twp	Leslie D. Freeland, West Milford, 07480 (201) 728-7000	Joyce A. Wendelken, W. Milford, 07480 (201) 728-7000
West Paterson Boro	Andrew L. Allu, West Paterson, 07424 (201) 345-8101	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Twp	Jack D. Finlaw, Salem, 08079 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-4080
Carney's Pt. Twp	T. Ralph Smith, Carney's Point, 08069 (609) 299-9008	Phyllis Press, Carney's Point, 08069 (609) 299-1025
Elmer Boro	Harold H. Hofmann, Elmer, 08318 (609) 358-4010	Burroughs Timberman, Elmer, 08318 (609) 358-4010
Elsinboro Twp	James Lane, Salem, 08079 (609) 935-5423	Douglas J. Marts, Salem, 08079
L. Alloways Creek Twp	Joseph M. Harasta, Salem, 08079 (609) 935-7510	Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Twp	Robert J. Buechler, III, Salem, 08079 (609) 935-2359	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Twp	Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-0780	Douglas M. Vass, Sr., Pedricktown 08067 (609) 299-0780
Penns Grove Boro	Leon Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-3220
Pennsville Twp	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 677-4041
Pilesgrove Twp	Kirk Horner, Harrisonville, 08039 (609) 769-3222	Elmer C. Brown, Woodstown, 08098 (609) 769-3222
Pittsgrove Twp	Adelbert H. Moore, Elmer, 08318 (609) 358-3722	Anna Reider, Elmer, 08318 (609) 358-3722
Quinton Twp	Lee A. Harris, Salem, 08079 (609) 845-5421	Henry R. Howell, Quinton, 08072 (609) 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-2024
Upper Pittsgrove Twp	R. Curtis Hackett, Elmer, 08318 (609) 358-8500	Harold Smith, Elmer, 08318 (609) 358-8500
Woodstown Boro	Bruce Gahrs, Swedesboro, 08085 (609) 769-2200	Howard K. Urion, Woodstown, 08098 (609) 769-2200

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp	R. Earl Smith, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-3199
Bernards Twp	H. William Amundson, Basking Ridge, 07920 (201) 766-2510	Warren M. Craft, Jr., Basking Ridge, 07920 (201) 766-2510
Bernardsville Boro	Richard B. Curtis, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Boro	Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Twp	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville 08876 (201) 526-1300
Bridgewater Twp	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Boro	Hubert W. Amundsen, Jr., Basking Ridge, 07920 (201) 234-0171	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Twp	Roger S. Payne, Somerset, 08873 (201) 873-2500	Marion J. Kelly, Somerset, 08873 (201) 873-2500
Green Brook Twp	Arthur L. Lewis, Gren Brook, 08812 (201) 968-1023	Samuel Romano, Green Brook, 08812 (201) 968-1023
Hillsborough Twp	Donald J. Crum, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Boro	Dominick Rock, Manville, 08835 (201) 725-9478 Frank J. Gnatek, Manville	Stephen Balint, Manville, 08835 (201) 725-9478
Millstone Boro	Henry Wittman, Somerville, 08876 (201) 359-5253	Portcia Orton, Somerville 08876

Montgomery Twp	Charles W. Grayson, Belle Meade, 08502 (201) 359-8211	Reuben K. Musselman, Belle Meade, 08502 (201) 359-8211
North Plainfield Boro	August Church, North Plainfield, 07060 (201) 756-5601	Irene W. Bohr, North Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro	John J. Butler, Peapack, 07977 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2254
Raritan Boro	N.R. Cantore, Jr., Raritan, 08869 (201) 725-5502	Anthony J. Santora, Raritan, 08869 (201) 725-5502
Rocky Hill Boro	Wilbur Lowe, Rocky Hill, 08553 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553
Somerville Boro	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
South Bound Brook Boro	Lorenzo Mistichelli, Somerville, 08876 (201) 356-0258	William E. Hartpence, South Bound Brook, 08880 (201) 356-0258
Warren Twp	Pearl Kerwin, Warren, 07060 (201) 753-8000 Ext. 41	Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000
Watchung Boro	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Boro	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Twp	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Boro	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Ralph Headley, Branchville, 07826 (201) 948-4626
Byram Twp	John F. Gaynor, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Twp	John A. Dyksen, Augusta, 07822 (201) 948-4621	Frances P. Ayers, Augusta, 07822 (201) 948-4621
Franklin Boro	Neil Cates, Jr., Franklin, 07416 (201) 827-3039	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Twp	Arthur L. Sears, Newton, 07860 (201) 383-7025	Alfred M. Snook, Newton, 07860 (201) 383-4241
Green Twp	Malcolm G. Smith, Tranquility, 07879 (201) 825-9333	Valorie Muran, Andover, 07821 (201) 852-9333
Hamburg Boro	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Nettie Cox, Hamburg, 07419 (201) 827-9230
Hampton Twp	Irwin Sabin, Sec., Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Newton	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Twp	Neil C. Cates, Jr., Franklin, 07416 (201) 697-4895	Harold D. Lewis, Sr., Hamburg, 07419 (201) 697-4895
Hopatcong Boro	Leo M. Morris, Sec., Hopatcong, 07843 (201) 393-8861 Virginia B. Gonzalez	Dorothy Valli, Hopatcong, 07843 (201) 398-5100
Lafayette Twp	John A. Dyksen, Lafayette, 07826 (201) 383-1817	Linda V. Pettenger, Lafayette, 07826 (201) 383-1817
Montague Twp	Robert W. Pastor, Layton, 07851 (201) 948-5767	Pamela Jerger, Port Jervis, NY 12771 (201) 293-7027
Newton Town	William Bene, Newton, 07860 (201) 383-3524	Stanford Tidaback, Newton, 07860 (201) 383-3524
Ogdensburg Boro	John J. Butler, Gladstone, 07934 (201) 234-2549	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Twp	Robert W. Pastor, Layton, 07851 (201) 948-5767	Benjamin Jager, Branchville, 07826 (201) 383-4090
Sparta Twp	John W. Wyckoff, Sparta, 07871 (201) 729-6174	Harry McDowell, Sparta, 07871 (201) 729-6174

Stanhope Boro	John F. Gaynor, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Twp	Arthur L. Sears, Newton, 07860 (201) 383-3913	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Boro	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07461 (201) 875-4831
Vernon Twp	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Josephine Prisco, Vernon, 07462 (201) 827-3848
Walpack Twp	Paul E. Darrone, Jermyn, PA, 18433 (201) 948-3176	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Twp	Donald J. DeKorte, Sussex, 07461 (201) 875-7192	Florence Lockburner, Sussex, 07461 (201) 875-7192

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	John Pasiecznik, Berkeley Hts., 07922 (201) 464-2700 Ext. 34	Eris Naylor, Berkeley Hts., 07922 (201) 464-2700
Clark Twp	Frank W. Naples, Clark, 07066 (201) 388-3600	Steve LaMont, Clark, 07066 (201) 388-3600
Cranford Twp	John M. Duryee, Sec., Cranford, 07016 (201) 276-8900 Ralph S. Boyd, Jr., Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	John F. Mottley, Elizabeth, 07201 (201) 353-6000	Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000
Fanwood Boro	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Llewyellen Fisher, Fanwood, 07023 (201) 322-8236
Garwood Boro	John Accardi, Sec., Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood	Eileen D. Masterson, Garwood, 07027 (201) 789-0475
Hillside Twp	Anthony M. Frazzano, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Boro	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Sec., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden John A. Zaleski, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Boro	Robert Koser, Sec., Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside Frank Torma, Mountainside	Joan Hemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John S. O'Brien, New Providence Stanwood C. Slack, New Providence	Jane K. Parcells, New Providence 07974 (201) 665-1400
Plainfield City	Frank J. Betts, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07060 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger Pribush, Rahway, 07065 (201) 381-8000
Roselle Boro	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Louis R. Bass, Roselle, 07203 (201) 245-9000
Roselle Park Boro	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne Decker, Roselle Park, 07204 (201) 245-0819
Scotch Plains Twp	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Twp	Thomas McCullum, Sec., Springfield, 07081 (201) 376-5800	Marie Smith, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattlof, Summit, 07901 (201) 273-6405

Union Twp.	Joseph Keaveny, Union, 07083 (201) 688-2800 James Lembo, Union Charles Casey, Union	Joseph J. Kmet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Stephen W. Bogart, Westfield, 07090 (201) 232-8000
Winfield Twp.	Lawrence F. Watkins, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 08036 (201) 925-3850

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp.	Dorothy S. McCarthy, Landing, 07850 (201) 852-5189	Betty C. Drake, Great Meadows, 07838 (201) 852-5189
Alpha Boro	Joseph L. Dyrek, Alpha, 08865 (201) 454-0088	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Russell A. Parsons, Belvidere, 07823 (201) 475-2368	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-2107
Blairstown Twp.	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Twp.	Wilbur E. Oberly, Washington, 07882 (201) 689-1962	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825 (201) 362-6287
Greenwich Twp.	Charles D. Apgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Twp.	Henry C. Scheer, Jr., Blairstown, 07825 (201) 362-6528	Stella Krickser, Bairstown, 07825 (201) 362-6222
Harmony Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Twp.	Leroy F. Ruether, Andover, 07821 (201) 347-2456	Howard T. Malon, Hope, 07844 (201) 459-4139
Independence Twp.	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4847	Bonnie Dailey, Hackettstown, 07840 (201) 637-4393
Knowlton Twp.	Martin N. Frey, Columbia, 07832 (201) 496-4330	Mr. Lynne McGary, Columbia, 07832 (201) 459-5617
Liberty Twp.	George M. DeMaria, Great Meadows, 07838 (201) 637-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Twp.	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford, 07863 (201) 689-3466 George H. Messerly, Port Murray Thomas J. Hemeleski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Twp.	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Frank Dascoli, Columbia, 07832 (201) 538-0350
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Ritz, Phillipsburg, 08865 (201) 454-5500
Pohatcong Twp.	John Woolaver, Phillipsburg, 08865 (201) 454-6121	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Boro	Walter G. Gross, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3799
Washington Twp.	Walter G. Gross, Washington, 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-2093	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX III

page

TAXES COLLECTED FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED FOR COUNTY AND MUNICIPAL COLLECTION 239-286

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY AND MUNICIPAL COLLECTION

1980

The attached Tables reflect State aid to municipalities and counties totaling $670,034,227 in 1980. This includes $8,358,765 of State tax collections for distribution to counties, and $646,222,606 to municipalities. It also includes $15,452,856 of Insurance tax apportioned by the State for collection; by counties $1,931,607 and municipalities $13,521,249.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks.

1/4 to Counties $1,170,562, 1/4 to Municipalities $1,170,562.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

RAILROAD PROPERTY
(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, C. 139) when a state imposed tax of $4.75 per $100 of true value was substituted for the former tax on Class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities $3,955,689.

PUBLIC UTILITY
(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($130,355).

To Municipalities $448,352,083

MUNICIPALITIES PURPOSES TAX ASSISTANCE FUND

It is hereby certified that of the $27,000,000 required under P.L. 1980, C. 12 to be deposited in the municipal purposes tax assistance fund, $14,091,354 will be available under P.L. 1980, c. 10 and c. 11 for the year 1980.

To Municipalities $26,852,235.

INSURANCE FRANCHISE
(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties $1,931,607, To Municipalities $13,521,249.

CORPORATION BUSINESS
BANKING CORPORATIONS
(N.J.S.A. 54:10A—1 et seq.)

Banking Corporation are subject to Corporation Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% counties and 25% municipalities.

To Counties $7,188,203, To Municipalities $7,188,203.

Note: First distribution—June 1, 1976.

TABLE 42

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY COLLECTION 1980

County	COLLECTION FOR DISTRIBUTION TO COUNTIES		APPORTIONED FOR COUNTY COLLECTION	
	C.B.T. Banking Corporations	*Financial Business Tax	Insurance Tax	Total
1. Atlantic	$ 207,920	$ 18,601	$ 1,863	$ 228,384
2. Bergen	1,080,379	88,629	15,416	1,184,424
3. Burlington	212,685	37,275	....	249,960
4. Camden	345,676	215,119	19,015	579,810
5. Cape May	89,835	12,694	....	102,529
6. Cumberland	110,674	13,457	....	124,131
7. Essex	1,202,317	153,986	1,262,077	2,618,380
8. Gloucester	134,964	20,043	....	155,007
9. Hudson	348,774	87,850	11,883	448,507
10. Hunterdon	89.782	1,493	6	91,281
11. Mercer	315,152	59,523	78,299	452,974
12. Middlesex	366,846	114,664	....	481,510
13. Monmouth	438,086	44,379	163,273	645,738
14. Morris	411,568	54,288	322,844	788,700
15. Ocean	289,228	11,768	....	300,996
16. Passaic	585,724	119,325	38	705,087
17. Salem	77,740	3,689	....	81,429
18. Somerset	181,863	16,292	5,373	203,528
19. Sussex	91,837	5,358	43,885	141,080
20. Union	509,058	86,586	7,637	603,281
21. Warren	98,096	5,542	....	103,638
Totals	$7,188,203	$1,170,562	$1,931,607	$10,290,372

Difference in Totals Due to Rounding

*Unincorporated Financial Businesses remain subject to the Financial Business Tax. Financial corporations are now subject to the Corporation Business Tax. Distribution is 50% State; 25% Counties and 25% Municipalities. Amount of distribution is certified November 1, and is therefore not included in above table.

TABLE 43

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION—1980

County	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	*Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 207,920	$ 18,601	$ 3,052,142	$ 7,713	$ 592,547	$ 12,476,708	$ 13,040	$ 16,368,671
2. Bergen	1,080,379	88,629	15,294,316	40,081	1,024,689	48,302,071	107,912	65,938,077
3. Burlington	212,685	37,275	3,926,242	....	925,030	25,150,695	....	30,251,927
4. Camden	345,676	215,119	7,819,824	105,638	1,888,788	23,447,605	133,104	33,955,754
5. Cape May	89,835	12,694	1,196,084	....	51,701	8,463,067	....	9,813,381
6. Cumberland	110,674	13,457	2,325,375	6,221	483,554	5,366,995	....	8,306,276
7. Essex	1,202,317	153,986	28,506,680	1,096,232	6,398,123	40,808,945	8,834,543	87,000,826
8. Gloucester	134,964	20,043	2,456,932	1,031	379,287	10,161,147	....	13,153,404
9. Hudson	348,774	87,850	19,918,991	1,891,923	5,327,078	45,516,115	83,178	73,173,909
10. Hunterdon	89,782	1,493	1,715,408	....	23,585	7,999,278	39	9,829,585
11. Mercer	315,152	59,523	7,483,643	110,678	1,346,478	20,750,839	548,092	30,614,405
12. Middlesex	366,846	114,664	14,796,561	220,472	1,207,665	49,597,740	....	66,303,948
13. Monmouth	438,086	44,379	5,444,365	11,213	1,273,838	23,606,716	1,142,908	31,961,505
14. Morris	411,568	54,288	6,868,224	26,524	418,161	18,138,766	2,259,906	28,177,437
15. Ocean	289,228	11,768	2,003,799	7,410	551,614	19,148,119	....	22,011,938
16. Passaic	585,724	119,325	10,756,997	38,825	2,735,916	18,376,391	267	32,613,445
17. Salem	77,740	3,689	2,935,797	....	161,569	9,555,669	....	12,734,464
18. Somerset	181,863	16,292	4,996,777	18,972	326,662	12,459,430	37,610	18,037,606
19. Sussex	91,837	5,358	1,302,404	....	99,297	3,966,518	307,195	5,772,609
20. Union	509,058	86,586	14,244,444	359,889	1,532,323	39,132,478	53,458	55,918,236
21. Warren	98,096	5,542	1,658,829	12,868	104,329	5,926,791	....	7,806,455
Totals	$7,188,203	$1,170,562	$158,703,834	$3,955,689	$26,852,235	$448,352,083	$13,521,249	$659,743,855

Difference in Totals Due to Rounding

*It is hereby certified that of the $27,000,000 required under P.L. 1980, C. 12 to be deposited in the Municipal Purposes Tax Assistance Fund, $14,091,354 will be available under P.L. 1980, C. 10 and C. 11 for the year 1980.

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Local Assistance Fund	Gross Receipts & Franchise		
1. Absecon City	$ 8,817	....	$ 31,079	....	$ 42,983	$ 299,384	....	$ 382,263
2. Atlantic City	91,250	$ 4,019	1,699,035	$4,312	242,300	3,427,887	$11,582	5,480,385
3. Brigantine City	4,988	....	28,362	....	7,058	303,926	....	344,334
4. Buena Bor.	8,477	....	45,562	....	5,096	182,787	....	241,922
5. Buena Vista Twp.	3,495	....	45,571	....	....	359,186	....	408,252
6. Corbin City	....	....	2,005	....	....	18,202	....	20,207
7. Egg Harbor City	3,390	....	62,001	....	36,634	169,550	....	271,575
8. Egg Harbor Twp.	6,407	1,457	115,564	....	....	2,844,949	....	2,968,377
9. Estell Manor City	....	....	7,679	....	....	120,653	....	128,332
10. Folsom Bor.	....	....	22,273	....	....	88,466	....	110,739
11. Galloway Twp.	2,699	....	114,459	....	....	596,008	....	713,166
12. Hamilton Twp.	2,104	....	149,577	....	....	683,179	....	834,860
13. Hammonton Town	10,008	1,799	197,737	1,821	22,181	448,670	....	682,216
14. Linwood City	11,436	....	40,940	....	10,063	259,921	....	322,360
15. Longport Bor.	1,032	....	6,337	....	....	97,802	....	105,171
16. Margate City	13,619	....	55,561	....	8,779	521,500	....	599,459
17. Mullica Twp.	697	....	33,505	....	5,200	172,227	....	211,629
18. Northfield City	11,771	2,859	93,913	....	41,205	300,421	....	450,169
19. Pleasantville City	7,745	6,273	138,433	1,580	135,433	625,745	1,459	916,668
20. Port Republic City	....	....	5,963	....	....	97,248	....	103,211
21. Somers Point City	7,116	91	82,199	....	14,377	375,928	....	479,711
22. Ventnor City	9,811	2,102	65,845	....	12,518	399,173	....	489,449
23. Weymouth Twp.	3,058	....	8,531	....	8,720	83,896	....	104,205
Totals	$207,920	$18,601	$3,052,142	$7,713	$592,547	$12,476,708	$13,040	$16,368,671

Difference in Totals Due to Rounding

BERGEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			
					Public Utilities			
Taxing Districts	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	Total
1. Allendale Bor.	$ 7,035	....	$ 46,442	....	$ 5,671	$ 657,383	....	$ 716,531
2. Alpine Bor.	....	....	14,813	....	....	199,153	....	213,966
3. Bergenfield Bor.	25,385	$ 406	227,290	....	37,277	776,515	....	1,066,873
4. Bogota Bor.	16,329	488	261,020	....	11,311	250,580	....	539,728
5. Carlstadt Bor.	14,548	452	349,044	....	....	660,458	....	1,024,502
6. Cliffside Park Bor.	17,607	....	150,927	....	32,727	455,594	....	656,855
7. Closter Bor.	11,367	....	94,024	....	7,832	721,492	....	834,715
8. Cresskill Bor.	5,660	....	67,867	....	7,960	444,370	....	525,857
9. Demarest Bor.	3,155	....	14,453	....	4,956	262,166	....	284,730
10. Dumont Bor.	5,998	383	68,051	....	27,306	631,158	....	732,896
11. East Rutherford Bor.	4,843	26	406,957	....	....	921,884	....	1,333,710
12. Edgewater Bor.	5,100	....	767,547	$14,124	....	185,161	....	971,932
13. Elmwood Park Bor.	16,120	2,029	422,264	....	20,100	598,446	....	1,058,959
14. Emerson Bor.	3,881	....	71,941	....	9,325	323,697	....	408,844
15. Englewood City	44,847	3,818	648,291	....	25,051	1,393,136	....	2,115,143
16. Englewood Cliffs Bor.	15,236	....	296,197	....	....	398,011	....	709,444
17. Fair Lawn Bor.	37,464	4,007	758,667	2,257	38,475	1,783,906	....	2,624,776
18. Fairview Bor.	6,380	....	212,947	....	13,900	370,554	....	603,781
19. Fort Lee Bor.	27,383	1,094	147,976	....	37,949	821,635	....	1,036,037
20. Franklin Lakes Bor.	8,856	....	74,212	....	....	859,337	....	942,405
21. Garfield City	33,468	1,766	479,103	....	44,754	714,817	....	1,273,908
22. Glen Rock Bor.	15,745	3,038	103,794	....	11,420	506,770	....	640,767
23. Hackensack City	153,843	12,429	1,404,865	1,442	41,568	1,660,482	....	3,274,629
24. Harrington Park Bor.	2,986	....	11,710	....	4,737	259,537	....	278,970
25. Hasbrouck Heights Bor.	10,753	106	103,308	....	14,737	570,121	....	699,025
26. Haworth Bor.	2,068	....	19,974	....	3,081	354,121	....	379,244
27. Hillsdale Bor.	18,074	....	83,861	....	12,583	713,517	....	828,035
28. Hohokus Bor.	6,880	....	33,545	....	....	216,471	....	256,896
29. Leonia Bor.	11,186	....	50,899	....	9,376	628,611	....	700,072
30. Little Ferry Bor.	6,575	....	109,757	....	9,775	393,554	....	519,661
31. Lodi Bor.	18,543	466	363,125	....	133,094	655,764	....	1,170,992
32. Lyndhurst Twp.	13,487	866	471,525	1,655	20,025	599,141	....	1,106,699
33. Mahwah Twp.	8,733	....	416,433	7,233	....	1,416,791	....	1,849,190
34. Maywood Bor.	9,386	....	158,801	....	10,881	398,081	....	577,149
35. Midland Park Bor.	8,754	....	138,366	....	8,429	259,227	....	414,776

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Bor.	15,240	....	149,682	....	....	701,709	....	866,631
37. Moonachie Bor.	8,503	....	146,717	....	....	311,351	....	466,571
38. New Milford Bor.	7,456	31	73,146	....	24,992	971,439	....	1,077,064
39. North Arlington Bor.	9,486	1,325	151,182	....	86,989	511,932	....	760,914
40. Northvale Bor.	6,091	....	205,393	....	3,833	250,377	....	465,694
41. Norwood Bor.	3,944	....	61,563	....	3,780	344,287	....	413,574
42. Oakland Bor.	8,952	....	139,196	....	15,236	517,314	....	680,698
43. Old Tappan Bor.	2,698	....	38,691	....	....	729,954	....	771,343
44. Oradell Bor.	11,383	....	64,817	....	6,977	689,614	....	772,791
45. Palisades Park Bor.	7,523	643	145,260	....	16,843	409,457	....	579,726
46. Paramus Bor.	63,679	13,429	1,237,719	....	....	1,871,910	$ 79,321	3,266,058
47. Park Ridge Bor.	8,248	....	84,359	....	9,958	193,444	....	296,009
48. Ramsey Bor.	16,460	300	232,052	....	9,946	815,493	....	1,074,251
49. Ridgefield Bor.	17,564	....	218,106	12,120	....	6,636,016	....	6,885,806
50. Ridgefield Park Twp.	7,383	....	211,883	....	19,028	445,208	....	683,502
51. Ridgewood Village	57,816	1,643	256,346	....	22,609	1,090,852	....	1,429,266
52. River Edge	7,137	1,192	82,811	....	13,323	560,777	....	665,240
53. Riverdale Twp.	4,845	....	62,067	....	9,925	,414,497	....	491,334
54. Rochelle Park Twp.	11,512	....	94,642	....	3,971	275,801	....	385,926
55. Rockleigh Bor.	....	....	39,203	....	....	41,234	....	80,437
56. Rutherford Bor.	35,948	590	157,260	....	24,134	652,637	....	870,569
57. Saddle Brook Twp.	17,938	4,907	362,887	1,249	13,643	766,014	28,591	1,195,229
58. Saddle River Bor.	7,555	....	4,995	....	....	218,295	....	230,845
59. South Hackensack Twp.	8,267	....	297,378	....	....	231,557	....	537,202
60. Teaneck Twp.	29,226	10,594	373,333	....	52,787	1,580,182	....	2,046,122
61. Tenafly Bor.	19,278	6	146,396	....	10,640	725,522	....	901,840
62. Teterboro Bor.	5,521	9	161,254	....	....	60,050	....	226,834
63. Upper Saddle River Bor. ...	1,214	....	92,976	....	....	548,496	....	642,686
64. Waldwick Bor.	6,367	....	88,000	....	15,181	1,243,724	....	1,353,272
65. Wallington Bor.	9,658	....	120,405	....	15,145	263,274	....	408,482
66. Washington Twp.	4,885	....	24,535	....	12,418	405,204	....	447,042
67. Westwood Bor.	18,479	1,290	177,692	....	11,477	552,902	....	761,840
68. Woodcliff Lake Bor.	5,975	21,295	47,801	....	4,227	318,154	....	397,452
69. Wood-Ridge Bor.	12,246	....	403,495	....	....	308,586	....	724,327
70. Wyckoff Twp.	24,229	....	91,124	....	13,327	581,167	....	709,847
Totals	$1,080,379	$88,629	$15,294,316	$40,081	$1,024,689	$48,302,071	$107,912	$65,938,077

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Twp.	$ 421	....	$ 22,270	....	....	$ 64,894	....	$ 87,585
2. Beverly City	5,466	....	23,660	....	$ 32,385	108,798	....	170,309
3. Bordentown City	6,365	$ 2,236	77,709	....	9,209	183,581	....	279,100
4. Bordentown Twp.	5,197	....	125,573	....	10,976	391,964	....	533,710
5. Burlington City	12,947	759	131,447	....	....	7,752,234	....	7,897,387
6. Burlington Twp.	5,965	533	335,208	....	....	2,756,398	....	3,098,104
7. Chesterfield Twp.	1,607	....	35,732	....	....	187,105	....	224,444
8. Cinnaminson Twp.	7,513	936	285,662	....	....	1,008,117	....	1,302,228
9. Delanco Twp.	1,446	....	159,815	....	5,687	179,926	....	346,874
10. Delran Twp.	2,463	....	186,979	....	30,114	522,625	....	742,181
11. Eastampton Twp.	1,022	....	17,259	....	5,303	198,603	....	222,187
12. Edgewater Park Twp.	2,526	....	99,527	....	....	269,776	....	371,829
13. Evesham Twp.	13,134	1,258	100,223	....	....	1,112,179	....	1,226,794
14. Fieldsboro Bor.	....	....	65,648	....	....	24,399	....	90,047
15. Florence Twp.	5,497	....	415,379	....	....	388,062	....	808,938
16. Hainesport Twp.	1,420	....	54,573	....	....	174,743	....	230,736
17. Lumberton Twp.	2,476	....	90,982	....	....	722,486	....	815,944
18. Mansfield Twp.	1,254	....	30,529	....	....	283,853	....	315,636
19. Maple Shade Twp.	5,633	4,946	114,045	....	54,099	708,835	....	887,558
20. Medford Twp.	16,203	174	87,656	....	17,884	815,798	....	937,715
21. Medford Lakes Bor.	3,923	....	6,493	....	13,603	152,677	....	176,696
22. Moorestown Twp.	26,753	20,151	469,750	....	13,608	853,784	....	1,384,046
23. Mount Holly Twp.	27,915	134	157,668	....	102,451	528,182	....	816,350
24. Mount Laurel Twp.	17,738	46	153,216	....	16,380	764,392	....	951,772
25. New Hanover Twp.	1,858	1,200	3,831	....	....	198,191	....	205,080

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	1,300	....	21,776	....	....	390,753	....	413,829
27. Palmyra Bor.	1,231	....	51,528	....	15,246	257,012	....	325,017
28. Pemberton Bor.	2,368	....	10,292	....	3,674	31,106	....	47,440
29. Pemberton Twp.	4,328	....	50,811	....	249,567	947,021	....	1,251,727
30. Riverside Twp.	6,035	1,006	177,823	....	15,749	360,219	....	560,832
31. Riverton Bor.	1,231	....	15,292	....	4,888	110,015	....	131,426
32. Shamong Twp.	....	....	12,908	....	....	158,432	....	171,340
33. Southampton Twp.	4,762	....	40,674	....	....	606,269	....	651,705
34. Springfield Twp.	778	....	40,111	....	....	198,622	....	239,511
35. Tabernacle Twp.	542	....	14,853	....	....	141,950	....	157,345
36. Washington Twp.	....	....	23,295	....	....	32,257	....	55,552
37. Westhampton Twp.	1,603	....	45,081	....	....	275,167	....	321,851
38. Willingboro Twp.	11,765	2,077	146,373	....	324,207	1,189,963	....	1,674,385
39. Woodland Twp.	....	....	6,643	....	....	56,226	....	62,869
40. Wrightstown Bor.	....	1,820	17,947	....	....	44,081	....	63,848
Totals	$212,685	$37,275	$3,926,242	....	$925,030	$25,150,695	....	$30,251,927

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Bor.	$ 10,156	$ 977	$ 149,537	....	$ 17,915	$ 404,594	....	$ 583,179
2. Audubon Park Bor.	....	....	8,900	....	19,339	13,844	....	42,083
3. Barrington Bor.	2,105	....	241,286	....	44,345	272,872	....	560,608
4. Bellmawr Bor.	8,030	90	104,441	....	28,806	523,637	....	665,004
5. Berlin Bor.	5,984	604	60,669	....	....	252,282	....	319,539
6. Berlin Twp.	2,129	....	14,137	....	....	442,247	....	458,513
7. Brooklawn Bor.	5,051	....	28,529	....	....	93,735	....	127,315
8. Camden City	47,400	80,991	3,052,370	$102,598	1,183,659	4,108,234	....	8,575,252
9. Cherry Hill Twp.	69,758	43,856	1,206,985	....	....	3,253,541	$130,469	4,704,609
10. Chesilhurst Bor.	....	....	5,740	....	....	63,987	....	69,727
11. Clementon Bor.	4,630	526	37,522	....	15,689	156,787	....	215,154
12. Collingswood Bor.	13,169	440	115,852	....	119,808	461,186	....	710,455
13. Gibbsboro Bor.	821	....	58,587	....	4,034	128,164	....	191,606
14. Gloucester City	3,563	5,733	392,858	....	29,883	1,200,096	....	1,632,133
15. Gloucester Twp.	11,704	2,385	156,115	....	73,404	1,582,712	....	1,826,320
16. Haddon Twp.	28,622	....	111,168	....	....	569,371	....	709,161
17. Haddonfield Bor.	29,709	66,705	109,678	....	12,845	516,036	....	734,973
18. Haddon Heights Bor.	6,730	....	45,423	....	15,299	407,597	....	475,049
19. Hi-Nella Bor.	564	....	4,457	....	2,773	38,475	....	46,269
20. Laurel Springs Bor.	2,666	....	10,871	....	7,135	104,415	....	125,087
21. Lawnside Bor.	1,238	....	43,644	....	....	275,581	....	320,463
22. Lindenwold Bor.	3,091	....	25,768	....	151,655	413,721	....	594,235
23. Magnolia Bor.	667	....	34,776	....	12,712	209,367	....	257,522
24. Merchantville Bor.	14,464	697	29,519	....	24,132	229,549	....	298,361
25. Mt. Ephraim Bor.	1,745	....	32,157	....	31,734	184,382	....	250,018

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Bor.	1,591	....	26,707	....	7,457	152,346	....	188,101
27. Pennsauken Twp.	32,600	8,504	1,142,006	3,040	....	2,604,107	$ 2,635	3,792,892
28. Pine Hill Bor.	564	....	9,757	....	22,517	302,715	....	335,553
29. Pine Valley Bor.	....	....	949	....	....	2,454	....	3,403
30. Runnemede Bor.	3,976	38	69,972	....	19,719	409,426	....	503,131
31. Somerdale Bor.	4,209	....	41,002	....	15,390	240,006	....	300,607
32. Stratford Bor.	4,789	2,252	59,598	....	....	309,384	....	376,023
33. Tavistock Bor.	....	....	2,316	....	....	493	....	2,809
34. Voorhees Twp.	8,446	1,036	150,478	....	....	515,294	....	675,254
35. Waterford Twp.	7,583	....	28,736	....	....	467,625	....	503,944
36. Winslow Twp.	3,855	288	197,908	....	....	2,472,279	....	2,674,330
37. Woodlynne Bor.	4,069	....	9,410	....	28,539	65,064	....	107,082
Totals	$345,676	$215,119	$7,819,824	$105,638	$1,888,789	$23,447,605	$133,104	$33,955,755

· Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Bor.	$ 2,938	....	$ 31,033	....	....	$ 246,669	....	$ 280,640
2. Cape May City	4,533	....	108,826	....	$ 3,790	181,998	....	299,147
3. Cape May [illegible] Bor.	....	....	236	....	....	13,865	....	14,101
4. Dennis Twp.	842	....	16,927	....	....	382,009	....	399,778
5. Lower Twp.	8,322	....	149,040	....	21,182	528,672	....	707,216
6. Middle Twp.	11,683	$ 1,072	96,299	....	....	1,440,956	....	1,550,010
7. North Wildwood City	2,789	283	98,179	....	....	243,992	....	345,243
8. Ocean City	20,428	10,320	223,828	....	....	1,127,688	....	1,382,264
9. Sea Isle City	1,616	....	18,817	....	....	169,087	....	189,520
10. Stone Harbor Bor.	5,191	....	20,604	....	....	138,381	....	164,176
11. Upper Twp.	8,854	....	9,436	....	....	3,132,336	....	3,150,626
12. West Cape May Bor.	1,866	....	4,804	....	1,786	50,618	....	59,074
13. West Wildwood Bor.	....	....	2,567	....	....	26,819	....	29,386
14. Wildwood City	18,235	1,019	267,082	....	....	522,371	....	808,707
15. Wildwood Crest Bor.	1,146	....	124,308	....	....	211,903	....	337,357
16. Woodbine Bor.	1,392	....	24,099	....	24,943	45,703	....	96,137
Totals	$89,835	$12,694	$1,196,084	....	$51,701	$8,463,067	....	$9,813,381

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 36,786	$ 2,850	$ 579,481	$1,379	$205,634	$ 626,077	....	$1,452,207
2. Commercial Twp.	462	....	39,468	....	....	204,716	....	244,646
3. Deerfield Twp.	434	....	26,042	....	....	138,446	....	164,922
4. Downe Twp.	....	....	33,870	....	....	130,456	....	164,326
5. Fairfield Twp.	488	....	20,645	....	....	180,405	....	201,538
6. Greenwich Twp.	163	....	19,910	....	....	33,074	....	53,147
7. Hopewell Twp.	2,345	....	36,495	....	....	145,239	....	184,079
8. Lawrence Twp.	2,476	....	29,219	....	4,523	94,832	....	131,050
9. Maurice River Twp.	....	....	59,276	....	....	217,544	....	276,820
10. Millville City	27,981	3,049	478,330	2,661	171,393	1,009,920	....	1,693,334
11. Shiloh Bor.	289	....	4,598	....	....	15,341	....	20,228
12. Stow Creek Twp.	....	....	20,760	....	....	61,396	....	82,156
13. Upper Deerfield Twp.	2,952	....	109,659	....	....	803,917	....	916,528
14. Vineland City	36,298	7,557	867,623	2,181	102,004	1,705,632	....	2,721,295
Totals	$110,674	$13,457	$2,325,375	$6,221	$483,554	$5,366,995	....	$8,306,276

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 22,020	$ 1,677	$ 910,854	$ 2,001	$ 217,802	$ 1,425,438	....	$ 2,579,792
2. Bloomfield Town	35,863	7,115	1,039,063	9,594	274,391	1,629,729	....	2,995,755
3. Caldwell Bor.	13,145	1,457	123,074	....	11,509	363,851	....	513,036
4. Cedar Grove Twp.	18,303	....	169,251	....	14,330	551,648	....	753,532
5. East Orange City	41,128	21,471	1,418,777	19,938	795,282	2,163,348	$ 152,414	4,612,358
6. Essex Fells Bor.	....	1,197	6,004	....	....	148,074	....	155,275
7. Fairfield Bor.	14,859	901	507,852	....	....	551,399	....	1,075,011
8. Glen Ridge Bor.	7,718	....	42,030	1,238	11,422	219,033	....	281,441
9. Irvington Town	29,770	10,328	724,901	4,224	510,244	1,540,871	....	2,820,338
10. Livingston Twp.	38,527	5,250	406,901	....	....	1,510,811	218,013	2,179,502
11. Maplewood Twp.	31,656	5,665	296,572	1,020	31,067	853,679	....	1,219,659
12. Millburn Twp.	35,476	1,365	437,625	....	....	1,517,904	1,354,832	3,347,202
13. Montclair Town	50,405	5,371	393,966	4,672	207,901	1,498,510	....	2,160,825
14. Newark City	739,540	40,343	19,172,987	1,038,030	3,834,915	19,255,066	7,109,279	51,190,160
15. North Caldwell Bor.	149	....	26,806	....	7,792	257,279	....	292,026
16. Nutley Town	18,078	1,221	600,199	....	39,285	1,178,002	....	1,836,785
17. Orange City	23,226	3,516	799,989	10,998	333,212	1,401,072	....	2,572,013
18. Roseland Bor.	375	806	162,787	....	3,519	381,789	....	549,276
19. South Orange Village	18,899	2,792	164,009	4,519	20,940	885,177	....	1,096,336
20. Verona Bor.	8,910	779	174,455	....	18,348	514,010	2	716,504
21. West Caldwell Bor.	16,129	....	242,160	....	10,130	746,708	....	1,015,127
22. West Orange Town	38,141	42,733	686,421	....	56,034	2,215,547	....	3,038,876
Totals	$1,202,317	$153,986	$28,506,680	$1,096,232	$6,398,123	$40,808,945	$8,834,543	$87,000,829

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Clayton Bor.	$ 1,388	....	$ 45,148	....	$ 40,892	$ 237,258	....	$ 324,686
2. Deptford Twp.	10,856	$ 7,191	169,201	....	47,258	995,268	....	1,229,794
3. East Greenwich Twp.	1,815	106	33,032	....	....	748,044	....	782,997
4. Elk Twp.	181	....	19,123	....	....	135,753	....	155,057
5. Franklin Twp.	1,987	....	56,009	....	17,777	659,252	....	735,025
6. Glassboro Bor.	7,622	2,859	245,855	....	33,208	706,719	....	996,263
7. Greenwich Twp.	2,873	....	393,108	....	....	341,618	....	737,599
8. Harrison Twp.	5,206	....	38,490	....	....	172,603	....	216,299
9. Logan Twp.	1,233	....	66,548	....	....	233,072	....	300,853
10. Mantua Twp.	6,479	313	60,696	....	19,399	415,205	....	502,092
11. Monroe Twp.	6,243	1,457	126,176	....	36,990	1,995,023	....	2,165,889
12. National Park Bor.	2,218	....	6,747	....	....	238,773	....	247,738
13. Newfield Bor.	5,071	....	20,446	....	9,788	60,145	....	95,450
14. Paulsboro Bor.	6,308	2,293	122,362	....	44,793	146,978	....	322,734
15. Pitman Bor.	10,913	2,771	120,457	....	17,085	261,190	....	412,416
16. South Harrison Twp.	....	....	20,757	....	....	38,301	....	59,058
17. Swedesboro Bor.	4,991	....	86,783	....	5,325	80,784	....	177,892
18. Washington Twp.	9,989	335	106,320	....	....	969,940	....	1,086,584
19. Wenonah Bor.	1,543	....	3,976	....	3,543	74,867	....	83,929
20. West Deptford Twp.	13,775	....	407,630	....	....	664,038	....	1,085,443
21. Westville Bor.	7,657	....	45,409	....	30,738	167,520	....	251,324
22. Woodbury City	23,643	2,718	161,160	$1,031	72,491	526,640	....	789,683
23. Woodbury Heights Bor.	2,974	....	41,968	....	....	161,550	....	206,492
24. Woolwich Twp.	....	....	59,528	....	....	128,586	....	188,114
Totals	$134,964	$20,043	$2,456,932	$1,031	$379,287	$10,161,147	....	$13,153,404

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Local Assistance Fund	Gross Receipts & Franchise		
1. Bayonne City	$ 36,166	$ 4,368	$ 2,816,890	$ 22,943	$ 511,836	$ 2,209,154	....	$ 5,601,357
2. East Newark Bor	3,251	....	223,317	....	3,299	70,519	....	300,386
3. Guttenberg Town	7,386	....	104,817	....	55,734	139,950	....	307,887
4. Harrison Town	11,291	7,598	1,109,919	12,794	....	5,344,853	....	6,486,455
5. Hoboken City	19,622	86	1,963,236	593,200	496,171	943,695	....	4,016,010
6. Jersey City	149,784	37,755	6,978,226	986,300	2,941,522	21,211,788	$83,178	32,388,553
7. Kearny Town	19,131	14,745	2,268,537	147,514	....	10,774,248	....	13,224,175
8. North Bergen Twp	6,506	3,025	1,176,441	74,203	237,010	1,742,176	....	3,239,361
9. Secaucus Town	13,497	15,058	646,635	25,672	....	857,665	....	1,558,527
10. Union City	57,157	3,243	1,163,791	1,081	594,942	1,120,796	....	2,941,010
11. Weehawken Twp	5,448	....	504,136	23,864	70,902	298,048	....	902,398
12. West New York Town	19,534	1,972	963,046	4,352	415,662	803,223	....	2,207,789
Totals	$348,774	$87,850	$19,918,991	$1,891,923	$5,327,078	$45,516,115	$83,178	$73,173,909

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Twp.	$ 759	....	$ 45,779	....	....	$ 138,660	....	$ 185,198
2. Bethlehem Twp.	....	....	30,934	....	....	107,143	....	138,077
3. Bloomsbury Bor.	2,933	....	13,544	....	....	16,384	....	32,861
4. Califon Bor.	4,116	....	13,530	....	....	32,811	....	50,457
5. Clinton Town	7,974	....	42,364	....	$ 2,390	50,745	....	103,473
6. Clinton Twp.	1,446	....	100,233	....	....	239,700	....	341,379
7. Delaware Twp.	415	....	72,078	....	....	138,855	....	211,348
8. East Amwell Twp.	653	....	59,095	....	....	144,907	....	204,655
9. Flemington Bor.	16,496	$1,074	108,091	....	4,982	139,948	....	270,591
10. Franklin Twp.	1,215	....	53,402	....	....	118,974	....	173,591
11. Frenchtown Bor.	4,138	....	45,749	....	2,046	35,182	....	87,115
12. Glen Gardner Bor.	1,759	....	6,240	....	1,939	20,820	....	30,758
13. Hampton Bor.	....	....	7,717	....	....	22,392	....	30,109
14. High Bridge Bor.	2,304	....	84,678	....	5,218	55,770	....	147,970
15. Holland Twp.	2,133	....	51,415	....	....	3,023,300	$39	3,076,887
16. Kingwood Twp.	677	....	53,838	....	....	125,788	....	180,303
17. Lambertville City	8,037	289	76,856	....	7,010	113,497	....	205,689
18. Lebanon Bor.	1,426	131	11,313	....	....	31,103	....	43,973
19. Lebanon Twp.	702	....	48,263	....	....	1,583,594	....	1,632,559
20. Milford Bor.	3,248	....	192,499	....	....	188,330	....	384,077
21. Raritan Twp.	17,688	....	318,031	....	....	588,311	....	924,030
22. Readington Twp.	6,210	....	109,472	....	....	574,374	....	690,056
23. Stockton Bor.	1,024	....	5,690	....	....	22,953	....	29,667
24. Tewksbury Twp.	2,294	....	84,970	....	....	208,818	....	296,082
25. Union Twp.	2,133	....	49,485	....	....	105,695	....	157,313
26. West Amwell Twp.	....	....	30,142	....	....	171,224	....	201,366
Totals....................................	$89,782	$1,493	$1,715,408	....	$23,585	$7,999,278	$39	$9,829,585

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 8,535	....	$ 283,940	....	$ 34,946	$ 641,918	....	$ 969,339
2. Ewing Twp.	19,684	$ 2,417	1,268,158	$ 4,284	....	1,529,379	$548,092	3,372,014
3. Hamilton Twp.	37,933	7,402	977,727	6,059	....	10,256,012	....	11,285,133
4. Hightstown Bor.	10,217	1,987	86,806	....	37,010	179,166	....	315,186
5. Hopewell Bor.	3,949	....	32,916	....	....	75,137	....	112,002
6. Hopewell Twp.	5,620	....	277,737	....	....	734,234	....	1,017,591
7. Lawrence Twp.	18,609	3,179	596,204	....	....	1,478,638	....	2,096,630
8. Pennington Bor.	3,237	....	22,639	....	2,643	90,161	....	118,680
9. Princeton Bor.	61,400	719	190,926	....	15,931	514,518	....	783,494
10 Princeton Twp.	8,410	4,119	142,513	1,487	10,166	720,100	....	886,795
11. Trenton City	121,775	39,699	3,282,238	87,981	1,245,782	3,049,020	....	7,826,495
12. Washington Twp.	2,848	....	63,682	....	....	685,208	....	751,738
13. West Windsor Twp.	12,934	....	258,156	10,868	....	797,348	....	1,079,306
Totals	$315,152	$59,523	$7,483,643	$110,678	$1,346,478	$20,750,839	$548,092	$30,614,405

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Bor.	$ 9,134	$ 643	$ 893,876	$ 1,199	$ 27,285	$ 882,590	....	$ 1,814,727
2. Cranbury Twp.	8,347	....	140,506	....	....	206,683	....	355,536
3. Dunellen Bor.	3,470	736	213,462	2,496	9,131	242,250	....	471,545
4. East Brunswick Twp.	33,521	10,541	587,009	....	40,219	1,720,632	....	2,391,922
5. Edison Twp.	31,945	24,120	1,328,231	13,636	....	10,067,015	....	11,465,147
6. Helmetta Bor.	....	....	68,541	....	1,137	45,155	....	114,833
7. Highland Park Bor.	6,709	750	133,207	....	75,604	391,094	....	607,364
8. Jamesburg Bor.	4,795	....	36,796	....	39,639	131,727	....	212,957
9. Metuchen Bor.	15,815	3,583	296,771	16,315	17,141	670,766	....	1,020,391
10. Middlesex Bor.	2,642	1,060	259,445	....	17,416	698,801	....	979,364
11. Milltown Bor.	5,445	....	98,343	....	....	132,630	....	236,418
12. Monroe Twp.	15,096	....	157,211	....	....	676,548	....	848,855
13. New Brunswick City	43,179	4,010	1,138,600	22,286	337,932	1,493,649	....	3,039,658
14. North Brunswick Twp.	14,741	15,632	1,104,157	4,210	....	1,438,967	....	2,577,707
15. Old Bridge Twp.	32,176	54	296,258	3,557	298,691	1,724,458	....	2,355,194
16. Perth Amboy City	13,209	3,753	1,672,439	23,404	180,724	1,224,102	....	3,117,631
17. Piscataway Twp.	18,882	1,838	829,027	....	43,396	2,141,191	....	3,034,334
18. Plainsboro Twp.	2,128	....	74,379	....	....	379,375	....	455,882
19. Sayreville Bor.	16,444	419	1,449,162	1,884	....	5,783,894	....	7,251,803
20. South Amboy City	11,049	....	57,453	37,363	....	2,511,911	....	2,617,776
21. South Brunswick Twp.	7,730	1,192	607,979	13,464	....	2,521,423	....	3,151,808
22. South Plainfield Bor.	7,674	1,105	583,461	9,453	17,346	1,142,759	....	1,761,798
23. South River Bor.	15,733	590	126,011	....	87,862	219,282	....	449,478
24. Spotswood Bor.	5,928	....	236,687	4,972	14,142	258,319	....	520,048
25. Woodbridge Twp.	41,053	44,638	2,407,549	66,014	....	12,892,519	....	15,451,773
Totals	$366,846	$114,664	$14,796,561	$220,472	$1,207,665	$49,597,740	....	$66,303,948

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Twp.	$ 4,923	...	$ 223,552	...	$ 34,626	$ 403,190	...	$ 666,291
2. Allenhurst Bor.	11,644	...	11,771	...	707	173,614	...	197,736
3. Allentown Bor.	4,690	...	7,196	...	13,607	38,950	...	64,443
4. Asbury Park City	12,903	$ 5,614	466,926	...	135,288	576,865	...	1,197,596
5. Atlantic Highlands Bor.	6,601	1,624	33,875	...	7,419	159,051	...	208,570
6. Avon-By-The-Sea Bor.	2,357	...	13,967	...	2,233	71,834	...	90,391
7. Belmar Bor.	11,597	...	57,040	...	6,835	207,841	...	283,313
8. Bradley Beach Bor.	10,189	...	37,155	...	24,738	172,606	...	244,688
9. Brielle Bor.	1,793	...	35,275	...	3,508	137,824	...	178,400
10. Colts Neck Twp.	2,213	...	62,269	...	...	847,885	...	912,367
11. Deal Bor.	1,942	...	7,825	...	...	232,978	...	242,745
12. Eatontown Bor.	11,469	5,270	250,472	...	13,460	439,770	...	720,441
13. Englishtown Bor.	2,036	...	20,624	...	2,050	46,962	...	71,672
14. Fair Haven Bor.	2,795	...	24,922	...	7,081	207,231	...	242,029
15. Farmingdale Bor.	7,116	...	22,077	...	...	36,394	...	65,587
16. Freehold Bor.	28,065	2,299	187,868	...	70,454	328,374	...	617,060
17. Freehold Twp.	16,011	...	240,291	...	...	887,800	...	1,144,102
18. Hazlet Twp.	14,146	...	180,214	...	44,277	609,248	...	847,885
19. Highlands Bor.	2,258	...	27,389	...	26,227	118,342	...	174,216
20. Holmdel Twp.	5,659	...	411,621	...	...	699,602	$1,124,560	2,241,442
21. Howell Twp.	11,837	2,100	240,647	...	...	2,768,047	...	3,022,631
22. Interlaken Bor.	...	...	14	...	1,110	58,674	...	59,798
23. Keansburg Bor.	9,387	1,340	61,827	...	90,020	227,172	...	389,746
24. Keyport Bor.	17,638	804	100,635	...	40,435	224,414	...	383,926
25. Little Silver Bor.	5,110	...	47,269	...	6,076	252,866	...	311,321
26. Loch Arbour Village	...	...	4,101	...	490	14,590	...	19,181
27. Long Branch City	27,633	1,529	245,226	$ 7,122	215,485	1,237,449	...	1,734,444
28. Manalapan Twp.	13,175	...	110,137	...	25,869	960,953	...	1,110,134
29. Manasquan Bor.	5,047	1,603	44,154	...	4,844	213,117	...	268,765
30. Marlboro Twp.	6,636	...	97,438	...	21,137	636,333	...	761,544

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Bor.	15,521	858	50,303	....	18,203	615,635	....	700,520
32. Middletown Twp.	37,558	995	269,326	....	83,181	2,438,164	....	2,829,224
33. Millstone Twp.	658	....	45,529	....	....	197,763	....	243,950
34. Monmouth Beach Bor.	1,842	....	7,947	....	3,569	136,049	....	149,407
35. Neptune Twp.	14,216	....	286,123	....	173,095	1,275,506	....	1,748,940
36. Neptune City Bor.	4,043	....	70,462	....	38,720	173,131	....	286,356
37. Ocean Twp.	7,151	1,547	152,846	....	31,714	882,696	....	1,075,954
38. Oceanport Bor.	2,815	....	80,208	....	6,049	207,959	....	297,031
39. Red Bank Bor.	29,706	3,179	327,193	4,092	17,440	932,658	18,348	1,332,616
40. Roosevelt Bor.	....	....	4,604	....	1,467	32,711	....	38,782
41. Rumson Bor.	7,279	....	28,282	....	6,285	355,755	....	397,601
42. Sea Bright Bor.	3,881	....	34,872	....	2,133	77,232	....	118,118
43. Sea Girt Bor.	2,775	....	9,699	....	....	93,941	....	106,415
44. Shrewsbury Bor.	11,028	....	88,330	....	2,576	148,992	....	250,926
45. Shrewsbury Twp.	....	....	749	....	12,620	13,598	....	26,967
46. South Belmar Bor.	838	....	9,068	....	1,852	52,277	....	64,035
47. Spring Lake Bor.	8,563	....	26,137	....	2,695	181,282	....	218,677
48. Spring Lake Heights Bor.	7,278	....	27,561	....	9,256	170,855	....	214,950
49. Tinton Falls	1,745	....	178,047	....	9,621	445,940	....	635,353
50. Union Beach Bor.	4,838	....	86,820	....	46,512	211,707	....	349,877
51. Upper Freehold Twp.	274	....	61,730	....	....	191,259	....	253,263
52. Wall Twp.	17,004	513	199,122	....	....	1,471,672	....	1,688,311
53. West Long Branch Bor.	2,201	15,102	125,631	....	8,874	309,958	....	461,766
Totals	$438,084	$44,377	$5,444,365	$11,213	$1,273,838	$23,606,716	$1,142,908	$31,961,501

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 13,582	$ 1,056	$ 324,739	$ 1,957	$ 10,232	$ 283,467	....	$ 635,033
2. Boonton Twp.	5,261	....	45,277	....	....	96,092	....	146,630
3. Butler Bor.	6,482	....	173,768	....	9,969	459,177	....	649,396
4. Chatham Bor.	22,125	609	120,077	2,470	7,855	300,479	$ 20,434	474,049
5. Chatham Twp.	5,418	....	32,064	....	6,103	469,934	....	513,519
6. Chester Bor.	4,068	....	34,838	....	960	66,818	....	106,704
7. Chester Twp.	1,133	....	49,410	....	3,895	433,726	....	488,164
8. Denville Twp.	23,504	2,245	226,250	4,941	13,081	719,022	....	989,043
9. Dover Town	24,418	2,981	299,009	4,188	77,006	398,294	....	805,896
10. East Hanover Twp.	8,955	5,267	279,512	....	....	1,422,456	....	1,716,190
11. Florham Park Bor.	10,877	3,314	229,768	....	....	477,992	....	721,951
12. Hanover Twp.	14,373	781	906,912	....	....	750,104	179,910	1,852,080
13. Harding Twp.	1,955	....	18,701	....	....	217,041	....	237,697
14. Jefferson Twp.	7,853	....	63,153	....	18,803	1,028,475	....	1,118,284
15. Kinnelon Bor.	7,709	....	32,556	....	7,350	206,387	....	254,002
16. Lincoln Park Bor.	4,471	....	87,068	....	11,150	256,547	....	359,236
17. Madison Bor.	16,937	1,168	169,544	2,919	16,488	357,819	....	564,875
18. Mendham Bor.	604	....	47,002	....	4,789	206,446	....	258,841
19. Mendham Twp.	2,486	....	14,448	....	....	226,365	....	243,299
20. Mine Hill Twp.	801	....	57,790	....	4,457	91,795	....	154,843

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Twp.	4,857	7,044	184,356	....	....	834,461	....	1,030,718
22. Morris Twp.	1,955	....	441,264	....	....	953,344	709,789	2,106,352
23. Morris Plains Bor.	6,733	....	244,214	....	....	285,176	....	538,123
24. Morristown Town	106,315	8,897	510,829	6,512	19,618	1,304,404	....	1,956,575
25. Mountain Lakes Bor.	3,730	....	35,963	....	3,685	208,729	....	252,107
26. Mount Arlington Bor.	2,443	....	18,031	....	5,596	108,736	....	134,806
27. Mount Olive Twp.	9,476	72	89,290	....	26,654	706,052	....	831,544
28. Netcong Bor.	5,534	....	51,878	....	....	146,968	....	204,380
29. Par-Troy Hills Twp.	22,688	13,866	487,670	....	54,363	1,250,714	1,349,773	3,179,074
30. Passaic Twp.	3,775	....	107,171	....	6,266	704,710	....	821,922
31. Pequannock Twp.	11,366	....	125,831	....	16,259	449,826	....	603,282
32. Randolph Twp.	8,173	....	197,440	....	19,459	637,371	....	862,443
33. Riverdale Bor.	2,203	....	78,425	....	2,451	175,203	....	258,282
34. Rockaway Bor.	10,123	443	182,949	....	7,417	184,267	....	385,199
35. Rockaway Twp.	5,575	4,119	287,109	....	18,192	439,200	....	754,195
36. Roxbury Twp.	16,449	1,784	388,507	3,537	17,528	678,358	....	1,106,163
37. Victory Gardens Bor.	801	....	4,352	....	12,421	13,512	....	31,086
38. Washington Twp.	2,486	....	107,998	....	8,630	432,207	....	551,321
39. Wharton Bor.	3,853	643	113,062	....	7,484	157,092	....	282,134
Totals	$411,568	$54,288	$6,888,224	$26,524	$418,161	$18,138,786	$2,259,906	$28,177,437

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Twp.	$ 4,157	....	$ 14,786	....	....	$ 335,671	....	354,614
2. Barnegat Light Bor.	1,744	....	5,979	....	....	44,429	....	52,152
3. Bay Head Bor.	2,545	....	8,388	$7,410	....	87,209	....	105,552
4. Beach Haven Bor.	12,284	....	25,667	....	....	132,179	....	170,130
5. Beachwood Bor.	....	....	10,926	....	$ 46,160	186,040	....	243,126
6. Berkeley Twp.	7,591	$ 384	94,592	....	....	1,493,090	....	1,595,657
7. Brick Twp.	47,834	4,942	199,357	....	71,158	1,653,188	....	1,976,479
8. Dover Twp.	59,230	2,778	714,101	....	71,984	2,912,368	....	3,760,461
9. Eagleswood Twp.	982	....	4,649	....	....	88,698	....	94,329
10. Harvey Cedars Bor.	1,070	....	2,974	....	....	59,913	....	63,957
11. Island Heights Bor.	636	....	5,715	....	1,953	53,987	....	62,291
12. Jackson Twp.	9,604	965	128,909	....	43,055	888,822	....	1,071,355
13. Lacey Twp.	14,856	1,060	40,864	....	....	4,859,340	....	4,916,120
14. Lakehurst Bor.	4,843	....	9,725	....	50,562	65,013	....	130,143
15. Lakewood Twp.	32,452	724	247,480	....	182,507	1,273,567	....	1,736,730
16. Lavallette Bor.	3,308	....	10,780	....	....	96,012	....	110,100
17. Little Egg Harbor Twp.	4,726	....	23,648	....	7,391	392,015	....	427,780
18. Long Beach Twp.	951	....	26,800	....	....	446,874	....	474,625
19. Manchester Twp.	18,848	....	39,041	....	30,242	847,777	....	935,908
20. Mantoloking Bor.	....	....	1,129	....	....	67,010	....	68,139
21. Ocean Twp.	2,701	5	12,629	....	4,374	267,918	....	287,627
22. Ocean Gate Bor.	....	....	2,976	....	1,905	60,640	....	65,521
23. Pine Beach Bor.	906	....	3,012	....	1,840	70,224	....	75,982
24. Plumsted Twp.	3,942	....	20,169	....	....	153,268	....	177,379
25. Pt. Pleasant Bor.	11,292	....	75,688	....	23,928	528,490	....	639,398
26. Pt. Pleasant Beach Bor.	12,056	504	102,743	....	4,681	289,139	....	409,123
27. Seaside Heights Bor.	2,676	....	47,689	....	....	82,632	....	132,997
28. Seaside Park Bor.	2,422	....	19,667	....	....	122,233	....	144,322
29. Ship Bottom Bor.	8,560	....	23,692	....	....	153,212	....	185,464
30. South Toms River Bor.	1,734	....	19,093	....	9,874	111,055	....	141,756
31. Stafford Twp.	8,380	407	32,873	....	....	1,088,472	....	1,130,132
32. Surf City Bor.	3,051	....	10,952	....	....	112,922	....	126,925
33. Tuckerton Bor.	4,209	....	17,108	....	....	124,712	....	146,029
Totals	$289,590	$11,769	$2,003,801	$7,410	$551,614	$19,148,119	....	$22,012,303

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Bor.	$ 7,752	....	$ 66,232	....	$ 45,874	$ 194,284	....	$ 314,142
2. Clifton City	90,273	$ 31,655	3,161,018	$ 2,298	84,075	4,088,400	....	7,457,719
3. Haledon Bor.	5,208	....	76,348	....	9,491	295,859	....	386,906
4. Hawthorne Bor.	32,630	....	278,340	....	....	748,207	....	1,059,177
5. Little Falls Twp.	16,343	....	218,459	....	14,855	645,316	....	894,973
6. North Haledon Bor.	4,009	....	40,458	....	8,721	280,057	....	333,245
7. Passaic City	75,127	4,772	2,280,207	8,587	499,827	1,584,758	$267	4,453,545
8. Paterson City	130,383	14,468	2,698,544	27,940	1,933,003	5,134,968	....	9,939,306
9. Pompton Lakes Bor.	9,198	1,176	268,451	....	15,580	355,976	....	650,381
10. Prospect Park Bor.	40,265	....	52,739	....	9,813	113,986	....	216,803
11. Ringwood Bor.	4,455	....	20,146	....	19,270	453,187	....	497,058
12. Totowa Bor.	39,380	33,603	275,537	....	....	746,992	....	1,095,512
13. Wanaque Bor.	4,951	....	114,261	....	14,092	279,536	....	412,840
14. Wayne Twp.	83,875	31,930	862,875	....	43,276	2,174,522	....	3,196,478
15. West Milford Twp.	8,697	....	126,111	....	25,744	966,565	....	1,127,117
16. West Paterson Bor.	33,178	1,722	217,274	....	12,295	313,778	....	578,247
Totals	$585,724	$119,325	$10,756,997	$38,825	$2,735,916	$18,376,391	$267	$32,613,445

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Twp.	$ 1,598	....	$ 29,018	....	....	$ 196,961	....	$ 227,577
2. Carneys Point Twp.	4,446	....	276,992	....	$ 14,196	339,149	....	634,783
3. Elmer Bor.	13,409	....	17,679	....	3,278	46,517	....	80,883
4. Elsinboro Twp.	....	....	8,729	....	....	68,332	....	77,061
5. Lower Alloways Creek Twp.	5,137	....	14,891	....	....	4,424,711	....	4,444,739
6. Mannington Twp.	1,911	....	94,583	....	....	159,924	....	256,418
7. Oldmans Twp.	1,339	....	42,074	....	....	116,400	....	159,813
8. Penns Grove Bor.	9,320	$ 882	64,364	....	64,463	167,357	....	306,386
9. Pennsville Twp.	9,432	1,789	1,951,243	....	....	2,628,405	....	4,590,869
10. Pilesgrove Twp.	1,981	....	45,058	....	....	279,419	....	326,458
11. Pittsgrove Twp.	1,315	....	49,139	....	....	331,795	....	382,249
12. Quinton Twp.	574	....	30,754	....	....	153,086	....	184,414
13. Salem City	13,127	1,019	237,465	....	72,391	299,319	....	623,321
14. Upper Pittsgrove Twp.	599	....	52,124	....	....	257,099	....	309,822
15. Woodstown Bor.	13,552	....	21,687	....	7,241	87,195	....	129,675
Totals	$77,740	$3,689	$2,935,797	....	$161,569	$9,555,669	....	$12,734,464

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminister Twp.	$ 2,041	....	$ 59,577	....	....	$ 198,057	....	$ 259,675
2. Bernards Twp.	5,468	$ 525	127,450	....	....	679,053	....	812,496
3. Bernardsville Bor.	9,365	221	84,377	$ 2,799	$ 4,488	324,424	....	425,674
4. Bound Brook Bor.	14,678	1,131	94,516	3,885	48,372	364,669	....	527,251
5. Branchburg Twp.	4.689	3	105,478	....	....	1,652,618	....	1,762,788
6. Bridgewater Twp.	15,752	....	2,083,809	....	....	2,218,740	....	4,318,301
7. Far Hills Bor.	1,883	....	10,591	....	....	28,291	....	40,765
8. Franklin Twp.	19,294	7,302	283,131	....	40,139	1,765,799	....	2,115,665
9. Green Brook Twp.	....	....	75,136	....	4,232	257,163	....	336,531
10. Hillsborough Twp.	13,976	....	202,536	....	....	1,255,068	....	1,471,580
11. Manville Bor.	25,887	....	608,076	4,710	17,073	335,921	....	991,667
12. Millstone Bor.	873	....	2,412	....	....	43,827	....	47,112
13. Montgomery Twp.	3,504	7	124,742	1,081	....	556,799	....	686,133
14. North Plainfield Bor.	18,119	3,310	142,671	....	117,541	617,456	....	899,097
15. Peapack-Gladstone Bor.	8,223	....	28,649	....	1,556	87,484	....	125,912
16. Raritan Bor.	1,296	....	248,034	4,497	6,914	278,255	....	538,996
17. Rocky Hill Bor.	3,170	....	26,014	....	....	37,293	....	66,477
18. Somerville Bor.	22,403	2,931	252,385	1,200	69,128	689,279	$37,610	1,074,936
19. South Bound Brook Bor.	1,849	....	77,440	....	8,431	150,343	....	238,063
20. Warren Twp.	6,362	....	130,156	....	8,788	544,213	....	689,519
21. Watchung Bor.	3,032	861	229,597	....	....	374,678	....	608,168
Totals	$181,863	$16,292	$4,996,777	$18,972	$326,662	$12,459,430	$37,610	$18,037,606

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Bor.	$ 2,485	....	$ 12,634	....	....	$56,586	....	71,705
2. Andover Twp.	1,802	....	62,434	....	....	152,762	....	216,998
3. Branchville Bor.	7,308	$3,118	32,684	....	....	23,774	$307,195	374,079
4. Byram Twp.	3,382	....	31,667	....	$10,743	168,932	....	234,724
5. Frankford Twp.	2,208	....	61,590	....	....	174,773	....	238,571
6. Franklin Bor.	11,441	477	68,316	....	....	383,626	....	463,860
7. Fredon Twp.	1,422	....	35,776	....	....	103,606	....	140,804
8. Green Twp.	711	....	25,218	....	....	63,453	....	89,382
9. Hamburg Bor.	5,669	....	38,493	....	3,573	55,667	....	103,402
10. Hampton Twp.	2,203	....	46,064	....	....	145,025	....	193,292
11. Hardyston Twp.	1,324	....	43,947	....	5,449	159,495	....	210,215
12. Hopatcong Bor.	2,458	....	21,248	....	19,289	296,335	....	339,330
13. Lafayette Twp.	864	....	43,294	....	....	39,117	....	83,275
14. Montague Twp.	1,602	....	12,412	....	....	121,008	....	135,022
15. Newton Town	24,748	1,624	246,691	....	16,409	252,306	....	541,778
16. Ogdensburg Bor.	1,019	....	68,394	....	4,124	37,627	....	111,164
17. Sandyston Twp.	....	....	14,603	....	....	97,224	....	111,827
18. Sparta Twp.	8,425	139	122,245	....	14,200	438,647	....	583,656
19. Stanhope Bor.	1.366	....	40,217	....	8,840	63,038	....	113,461
20. Stillwater Twp.	1,017	....	21,578	....	....	115,267	....	137,862
21. Sussex Bor.	5,206	....	38,013	....	5,098	73,303	....	121,618
22. Vernon Twp.	3,004	....	112,514	....	11,574	675,932	....	803,024
23. Walpack Twp.	....	....	2,851	....	....	42,934	....	45,785
24. Wantage Twp.	2,174	....	99,519	....	....	206,081	....	307,774
Totals	$91,837	$5,358	$1,302,404	....	$99,297	$3,966,518	$307,195	$5,772,609

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 13,693	....	$ 745,522	....	....	$570,112	....	$ 1,329,327
2. Clark Twp.	23,291	$ 804	560,244	....	....	764,714	....	1,349,053
3. Cranford Twp.	21,045	463	385,464	$ 7,957	$ 31,339	1,581,727	$ 2,038	2,030,033
4. Elizabeth City	123,531	23,677	2,867,349	292,325	714,565	7,241,018	46,274	11,308,729
5. Fanwood Bor.	5,633	....	40,123	....	11,258	471,324	....	528,338
6. Garwood Bor.	2,257	....	232,744	....	6,020	202,269	....	443,290
7. Hillside Twp.	18,954	....	974,390	1,956	27,621	1,123,071	....	2,145,992
8. Kenilworth Bor.	13,210	....	451,695	....	....	510,310	....	975,215
9. Linden City	43,556	5,113	2,739,156	13,316	....	13,982,630	....	16,783,771
10. Mountainside Bor.	7,352	....	253,331	....	....	459,295	....	719,978
11. New Providence Bor.	15,902	12,978	215,949	....	12,133	634,733	....	891,695
12. Plainfield City	44,677	12,849	836,729	10,130	321,927	1,674,564	....	2,900,876
13. Rahway City	10,198	4,028	832,774	24,894	38,459	1,115,041	....	2,025,394
14. Roselle Bor.	7,478	248	216,995	....	132,800	803,573	....	1,161,094
15. Roselle Park Bor.	2,572	1,336	115,096	1,285	70,798	412,509	....	603,596
16. Scotch Plains Twp.	7,521	....	134,130	....	24,453	1,102,323	....	1,268,427
17. Springfield Twp.	24,447	12,424	450,546	....	13,287	791,713	....	1,292,417
18. Summit City	60,854	2,951	429,230	8,027	17,578	1,546,825	....	2,065,465
19. Union Twp.	40,757	8,947	1,419,562	....	49,437	2,688,315	5,146	4,212,164
20. Westfield Town	22,130	767	338,766	....	33,761	1,425,853	....	1,821,277
21. Winfield Twp.	....	....	4,649	....	26,887	30,559	....	62,095
Totals	$509,058	$86,586	$14,244,444	$359,889	$1,532,323	$39,132,478	$53,458	$55,918,236

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Twp.	$ 1,948	....	$ 39,597	....	....	$ 172,338	....	$ 213,883
2. Alpha Bor.	2,601	....	32,495	....	....	81,308	....	116,404
3. Belvidere Town	14,151	....	98,083	....	....	233,267	....	345,501
4. Blairstown Twp.	4,594	....	31,835	....	....	2,368,100	....	2,404,529
5. Franklin Twp.	479	....	67,476	....	....	126,350	....	194,305
6. Frelinghuysen Twp.	1,291	....	32,251	....	....	77,975	....	111,517
7. Greenwich Twp.	805	....	29,662	....	....	89,932	....	120,399
8. Hackettstown Town	16,573	$ 2,659	211,689	....	$ 17,277	257,533	....	505,731
9. Hardwick Twp.	....	....	8,735	....	....	62,899	....	71,634
10. Harmony Twp.	1,244	....	60,062	....	....	81,941	....	143,247
11. Hope Twp.	6,220	....	20,176	....	....	92,128	....	118,524
12. Independence Twp.	1,023	....	29,052	....	....	63,176	....	93,251
13. Knowlton Twp.	....	....	35,546	....	....	119,701	....	155,247
14. Liberty Twp.	....	....	12,509	....	....	55,755	....	68,264
15. Lopatcong Twp.	6,101	....	73,631	....	6,099	357,877	....	443,708
16. Mansfield Twp.	1,080	....	48,309	....	....	440,000	....	489,389
17. Oxford Twp.	2,844	....	36,663	....	....	52,702	....	92,209
18. Pahaquarry Twp.	....	....	450	....	....	19,935	....	20,385
19. Phillipsburg Twp.	17,221	1,879	484,959	$10,923	37,068	527,515	....	$1,079,565
20. Pohatcong Twp.	1,267	....	55,287	....	5,717	118,301	....	180,572
21. Washington Bor.	15,883	1,003	121,519	1,945	38,168	219,124	....	397,642
22. Washington Twp.	1,147	....	63,024	....	....	167,545	....	231,716
23. White Twp.	1,625	....	65,819	....	....	141,389	....	208,833
Totals	$98,096	$5,542	$1,658,829	$12,868	$104,329	$5,926,791	....	$7,806,455

Difference in Totals Due to Rounding

APPENDIX IV

page
ABSTRACT OF RATABLES 288-391
TABLE OF EQUALIZED VALUATIONS .394-421

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Atlantic	$ 1,294,796,275	$ 1,968,231,497	$ 3,283,027,772	$ 61,909,090	....	**$ 1,405	....	$ 1,405	$ 3,344,935,457
2. Bergen	7,242,169,625	11,959,391,241	19,201,560,866	226,476,757	....	**455,800	261,000	716,800	19,427,320,823
3. Burlington	1,161,118,579	3,361,016,862	4,522,135,441	77,485,232	....	*175,190	892,560	1,067,750	4,598,552,923
4. Camden	1,273,630,083	3,777,189,448	5,050,819,531	112,299,122	....	....	1,647,226	1,647,226	5,161,471,427
5. Cape May	1,127,127,361	1,567,392,199	2,694,519,560	29,525,632	....	1,000	....	1,000	2,724,044,192
6. Cumberland	279,660,264	950,849,443	1,230,509,707	32,830,557	2,000	2,300	1,422,700	1,427,000	1,261,913,264
7. Essex	2,373,050,200	5,056,750,400	7,429,800,600	214,862,000	*765,900	2,000	**351,900	1,139,800	7,643,522,800
8. Gloucester	650,618,580	1,759,817,685	2,410,436,265	41,366,847	....	*115,600	8,847,025	8,962,625	2,442,840,487
9. Hudson	1,174,954,514	2,333,950,139	3,508,904,653	81,915,506	*1,400,250	**3,600	58,000	1,461,850	3,589,358,309
10. Hunterdon	609,424,404	1,292,549,901	1,901,974,305	40,918,614	....	1,000	....	1,000	1,942,891,919
11. Mercer	814,225,593	2,409,688,599	3,223,914,192	75,902,061	....	....	*992,410	992,410	3,298,823,843
12. Middlesex	2,541,801,700	6,315,047,000	8,856,848,700	165,280,015	....	....	**3,147,800	3,147,800	9,018,980,915
13. Monmouth	1,961,630,479	4,415,238,614	6,376,869,093	95,468,414	*57,450	**6,800	7,300	71,550	6,472,265,957
14. Morris	2,136,121,335	4,214,948,093	6,351,069,428	107,491,333	28,000	5,400	163,100	196,500	6,458,364,261
15. Ocean	2,264,964,323	3,786,018,474	6,050,982,797	83,336,609	....	3,110,700	16,391,700	19,502,400	6,114,817,006
16. Passaic	1,517,945,050	3,155,487,496	4,673,432,546	79,201,312	....	1,062,600	....	1,062,600	4,751,571,258
17. Salem	143,829,430	544,529,770	688,359,200	21,684,471	....	*106,300	....	106,300	709,937,371
18. Somerset	1,170,592,976	2,511,301,455	3,681,894,431	66,064,373	....	*132,900	2,877,000	3,009,900	3,744,948,904
19. Sussex	510,405,871	1,104,204,259	1,614,610,130	27,819,601	54,000	1,000	....	55,000	1,642,374,731
20. Union	2,611,297,475	5,079,689,411	7,690,986,886	116,932,754	....	....	782,900	782,900	7,807,136,740
21. Warren	356,382,654	951,257,245	1,307,639,899	24,181,776	20,000	*214,080	1,267,200	1,501,280	1,330,320,395
Totals	$33,215,746,771	$68,534,549,231	$101,750,296,002	$1,782,952,076	$2,347,600	$5,397,675	$39,109,821	$46,855,096	$103,486,392,982

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 222,966	$ 11,830,011	$ 1,057,544,268	$ 4,390,872,680	$ 24,781,843.50	$124,884.69	$ 319.16
2. Bergen	....	....	3,306,306	227,818,179	3,143,286,399	22,346,095,351	81,407,167.47	....	....
3. Burlington	....	....	96,005	144,150,463	938,534,195	5,393,032,660	33,003,150.36	....	....
4. Camden	....	....	2,671,983	12,938,477	1,119,028,572	6,270,233,505	70,133,225.59	....	....
5. Cape May	....	....	45,889	....	773,562,596	3,497,652,677	15,442,655.64	....	....
6. Cumberland	....	....	222,515	1,816,881	245,523,654	1,505,842,552	14,539,447.60	....	....
7. Essex	....	....	21,194,858	....	***3,294,922,149	10,959,639,534	140,908,866.08	....	....
8. Gloucester	....	....	133,978	14,991,012	685,492,559	3,113,476,012	19,217,131.56	....	....
9. Hudson	....	....	37,663,024	....	***1,886,899,476	5,513,920,809	64,919,896.89	....	....
10. Hunterdon	....	....	72,726	106,217,467	433,693,732	2,270,440.910	9,342,247.17	....	....
11. Mercer	....	....	2,868,182	....	1,844,037,574	5,145,729,599	47,632,039.29	....	....
12. Middlesex	....	....	9,048,603	705,347	!4,325,873,125	13,353,197,296	75,655,173.88	65,303.56	65,303.56
13. Monmouth	....	....	442,193	67,815,476	&3,089,630,817	9,494,523,491	52,927,507.09	....	....
14. Morris	....	....	1,002,573	38,837,105	5,477,406,930	11,897,938,659	43,092,988.44	....	....
15. Ocean	....	....	430,499	41,778,320	1,852,023,262	7,925,492,447	33,544,057.16	....	....
16. Passaic	....	....	1,150,963	....	2,680,332,887	7,433,055,106	48,209,848.83	....	....
17. Salem	....	....	63,212	1,609,059	276,998,518	985,390,042	8,348,016.60	....	....
18. Somerset	....	....	786,002	101,428,758	1,703,399,833	5,347,705,981	26,188,569.22	....	....
19. Sussex	....	....	5,617	45,750,209	710,966,918	2,307,597,057	12,309,771.92	....	....
20. Union	....	....	12,640,532	743,450	&3,020,964,262	10,839,998,084	53,601,370.61	....	....
21. Warren	....	....	464,935	26,505,393	290,979,458	1,595,259,395	8,176,665.83	....	....
Totals			$94,533,290	$844,935,607	$38,851,103,184	$141,587,093,649	$883,381,642.73	$190,188.25	$65,622.72

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	....	....	$ 24,657,277.97	$ 502,549.00	$ 951,260.00	$ 34,470,010.36	$ 7,598,493.50	$ 672,300.60	....
2. Bergen	1,002,462.82	27,295.35	80,432,000.00	....	....	278,982,390.67	43,427,444.71	1,974,401.90	
3. Burlington	205,557.70	....	32,797,592.66	1,367,604.00	....	70,287,538.39	15,129,955.37	235,817.50	
4. Camden	837,248.42	....	69,295,977.17	652,400.00	1,590,802.40	91,046,722.45	12,863,579.13	....	
5. Cape May	14,125.45	1,291.07	15,429,821.26	649,836.69	....	18,920,641.02	3,440,623.00	318,017.50	....
6. Cumberland	52,512.60	....	14,486,935.00	....	410,724.00	20,204,936.08	1,633,994.95	787,033.19	....
7. Essex	2,446,721.41	....	138,462,144.67	....	....	147,583,153.36	28,866,885.94	3,570,707.57	....
8. Gloucester	93,470.34	....	19,123,661.22	257,212.00	....	40,435,066.42	6,050,403.03	525.00	....
9. Hudson	1,728,446.81	45,180.00	63,236,632.08	....	....	84,279,529.31	....	3,204,738.46	....
10. Hunterdon	73,363.19	116.02	9,269,000.00	486,000.00	....	19,691,529.95	15,941,559.52	....	....
11. Mercer	421,143.59	1,055.79	47,211,951.49	1,006,685.00	....	50,442,316.37	27,175,570.75	74,806.00	....
12. Middlesex	464,579.42	110,942.54	75,301,537.00	....	....	195,451,086.52	1,576,428.71	2,573,130.51	....
13. Monmouth	213,182.30	12,742.57	52,727,067.36	1,297,693.68	158,468.00	107,841,903.46	46,105,045.97	279,437.90	....
14. Morris	142,901.29	3,728.33	42,953,815.48	899,148.51	....	130,668,867.59	34,592,230.98	....	....
15. Ocean	114,657.11	667.52	33,430,067.57	1,840,016.00	1,981,373.00	61,349,489.47	41,609,215.67	....	....
16. Passaic	507,758.85	4,095.52	47,706,185.50	....	....	87,759,264.41	8,937,623.68	1,461,298.99	....
17. Salem	15,101.80	105.84	8,333,020.64	....	....	9,451,437.96	3,998,165.27	45,638.58	....
18. Somerset	456,357.29	2,510.07	25,734,722.00	938,000.00	....	62,262,311.33	22,254,699.53	....	....
19. Sussex	50,812.49	....	12,258,959.43	643,681.00	....	29,244,561.49	10,668,995.34	....	2,550,522
20. Union	123,695.24	16,524.63	53,494,200.00	....	....	130,103,578.85	26,500,839.41	3,504,780.62	....
21. Warren	108,978.60	....	8,067,687.23	309,164.00	....	18,838,928.59	3,949,172.95	....	780,210.16
Totals	$9,073,076.72	$226,255.25	$874,410,255.73	$10,849,989.88	$5,092,627.40	$1,689,315,266.05	$362,340,927.41	$18,702,634.42	$3,330,732.66

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1980 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions	
1.	$ 34,777,915.16	$ 103,629,806.53	$ 730,653,280	$ 12,514,911.84	$ 43,831,553.18	$ 5,269,511.89	$ 61,615,976.91	$ 1,206,880.00	$ 595,300.00	$ 4,286,081,349
2.	133,606,956.39	538,483,193.67	3,204,516,478	27,647,710.79	105,980,595.05	9,931,260.74	143,559,566.58	3,266,830.00	3,199,250.00	21,596,445,395
3.	16,350,582.39	136,169,090.41	1,300,387,010	16,201,297.41	41,897,499.06	4,775,873.11	62,874,669.60	1,072,000.00	1,267,700.00	5,249,301,766
4.	28,421,857.17	203,871,338.32	1,072,869,468	14,881,676.17	67,271,387.66	7,513,181.43	89,666,245.26	2,323,520.00	1,578,100.00	6,066,104,709
5.	21,013,871.84	59,772,811.31	326,538,305	8,023,372.25	17,498,192.47	3,588,987.96	29,110,552.68	763,040.00	286,650.00	3,437,720,382
6.	6,750,705.09	44,274,330.31	341,724,884	5,128,665.33	16,633,705.29	2,166,492.42	23,928,863.04	754,200.00	337,500.00	1,431,141,592
7.	136,492,436.93	454,975,328.47	2,647,241,900	30,052,540.58	224,410,375.62	15,087,939.03	269,550,855.23	2,132,480.00	1,576,450.00	10,351,258,835
8.	10,546,465.66	76,415,333.33	336,995,990	5,589,206.01	21,024,063.21	3,139,305.00	29,752,574.22	854,880.00	705,750.00	3,016,725,461
9.	91,042,745.63	241,763,645.48	1,338,365,790	22,070,588.00	151,708,544.96	10,218,200.00	183,997,332.96	1,581,850.00	735,210.00	5,043,543,689
10.	3,697,450.22	49,285,539.69	303,116,058	5,689,873.09	11,864,466.49	2,223,414.91	19,777,754.49	313,189.00	277,700.00	2,183,987,253
11.	30,626,801.99	156,536,131.60	1,044,199,808	7,987,356.32	60,442,943.34	6,752,889.62	75,183,189.28	1,401,440.00	948,605.00	4,936,056,915
12.	41,353,611.48	316,255,794.22	1,635,684,900	19,540,818.85	99,656,399.29	7,272,700.00	126,469,918.14	2,006,880.00	,185,350.00	11,005,482,729
13.	50,354,494.96	258,784,111.35	1,266,064,198	21,936,150.00	58,936,371.69	9,545,474.00	90,417,995.69	1,604,800.00	1,618,500.00	9,298,556,184
14.	48,457,507.74	257,571,570.30	977,148,389	20,122,700.00	45,009,375.97	5,514,952.05	70,647,028.02	978,060.00	1,359,650.00	10,295,086,665
15.	31,729,959.20	171,940,120.91	847,310,665	15,916,894.80	43,186,135.21	8,927,478.43	68,030,508.44	2,678,400.00	1,310,900.00	7,842,446,880
16.	49,826,368.56	195,692,741.16	999,191,717	8,108,700.00	90,502,291.78	4,733,050.00	103,344,041.78	1,779,040.00	1,142,800.00	7,063,837,585
17.	1,199,527.43	23,027,789.88	106,657,335	2,030,524.63	16,280,765.28	1,421,376.99	20,732,666.90	316,733.00	214,150.00	878,812,542
18.	19,150,658.46	130,340,391.34	522,668,445	8,955,500.00	25,687,250.15	3,080,500.00	37,723,250.15	590,828.00	717,500.00	5,164,044,264
19.	7,989,153.46	63,375,873.22	246,361,385	6,159,724.08	8,698,803.86	2,958,219.92	17,816,747.86	390,720.00	378,000.00	2,253,891,900
20.	62,528,548.56	278,131,947.44	1,825,741,589	22,932,903.21	87,112,827.97	5,142,610.40	115,188,341.58	2,074,720.00	1,688,850.00	10,270,608,378
21.	3,734,337.25	35,679,500.18	171,450,408	5,144,566.56	11,076,301.02	1,455,566.98	17,676,434.56	449,162.00	280,250.00	1,524,506,497
Totals	$829,855,955.62	$3,793,898,389.17	$21,245,388,002	$287,635,679.92	$1,248,709,848.57	$120,718,984.88	$1,657,064,513.37	$28,559,672.00	$22,413,165.00	$133,195,642,970

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1980

	1	2	3	4	5				
					Deductions				
					(a)	(b)	(c)	(d)	6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Absecon City	$ 17,369,900	$ 39,490,700	$ 56,860,600	$ 577,659	....	....	....	....	$ 57,438,259
2. Atlantic City	474,285,310	373,559,590	847,844,900	16,000,021	....	....	....	....	863,844,921
3. Brigantine City	125,797,000	156,514,000	282,311,000	2,555,121	....	....	....	....	284,866,121
4. Buena Borough	4,965,500	29,924,100	34,889,600	1,198,630	....	....	....	....	36,088,230
5. Buena Vista Township	21,225,715	38,947,845	60,173,560	955,396	....	....	....	....	61,128,956
6. Corbin City	1,193,700	2,455,800	3,649,500	49,752	....	....	....	....	3,699,252
7. Egg Harbor City	6,923,300	38,196,400	45,119,700	1,945,491	....	....	....	....	47,065,191
8. Egg Harbor Township	111,034,500	194,563,800	305,598,300	7,590,654	....	....	....	....	313,188,954
9. Estell Manor City	10,877,080	6,271,097	17,148,177	327,990	....	....	....	....	17,476,167
10. Folsom Borough	2,864,585	13,024,655	15,889,240	724,757	....	....	....	....	16,613,997
11. Galloway Township	48,334,400	92,592,200	140,926,600	3,413,497	....	*$1,405	....	*$1,405	144,338,692
12. Hamilton Township	89,997,640	98,441,200	188,438,840	4,484,128	....	....	....	....	192,922,968
13. Hammonton Town	19,804,695	62,013,880	81,818,575	3,129,495	....	....	....	....	84,948,070
14. Linwood City	24,138,600	71,422,200	95,560,800	785,078	....	....	....	....	96,345,878
15. Longport Borough	42,154,300	52,026,400	94,180,700	227,430	....	....	....	....	94,408,130
16. Margate City	92,340,700	198,248,250	290,588,950	1,001,568	....	....	....	....	291,590,518
17. Mullica Township	22,171,700	31,003,400	53,175,100	892,920	....	....	....	....	54,068,020
18. Northfield City	43,471,900	101,257,300	144,729,200	860,093	....	....	....	....	145,589,293
19. Pleasantville City	29,698,050	95,389,900	125,087,950	6,984,251	....	....	....	....	132,072,201
20. Port Republic City	2,296,750	5,439,400	7,736,150	123,039	....	....	....	....	7,859,189
21. Somers Point City	30,799,100	149,807,000	180,606,100	4,821,642	....	....	....	....	185,427,742
22. Ventnor City	69,173,750	131,046,100	200,219,850	2,965,743	....	....	....	....	203,185,593
23. Weymouth Township	3,878,100	6,596,280	10,474,380	294,735	....	....	....	....	10,769,115
Totals	$1,294,796,275	$1,988,231,497	$3,283,027,772	$81,909,090	....	*$1,405	....	*$1,405	$3,344,935,457

*N.J.S.A. 54:4-3.113

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Absecon City	$4.79	51.36	$ 12,326	....	$ 54,937,114	$ 112,387,699	$ 634,309.99	$ 168.51	....
2. Atlantic City	4.07	69.09	110,421	....	415,885,753	1,279,841,095	7,223,352.62	87,163.33	....
3. Brigantine City	1.80	89.37	....	....	34,931,941	319,798,062	1,804,922.64	801.90	....
4. Buena Borough	3.23	73.22	741	....	14,386,767	50,475,738	284,882.28	1,323.55	....
5. Buena Vista Township	3.03	66.74	1,528	....	31,936,608	93,067,092	525,265.54	3,501.42	....
6. Corbin City	2.74	80.24	154	....	1,004,816	4,704,222	26,550.37	....	....
7. Egg Harbor City	2.93	105.32	....	$ 313,566	....	46,751,625	263,863.60	14.80	....
8. Egg Harbor Township	2.16	96.85	....	....	14,825,552	328,014,506	1,851,295.80	1,139.67	....
9. Estell Manor City	2.82	82.55	....	....	3,934,985	21,411,152	120,843.36	1,760.31	....
10. Folsom Borough	3.91	53.07	652	....	14,949,902	31,564,551	178,148.59	271.60	....
11. Galloway Township	3.17	71.16	528	....	61,707,686	206,046,906	1,162,917.38	1,411.74	....
12. Hamilton Township	2.02	101.53	....	....	3,343,080	196,266,048	1,107,714.76	1,715.78	....
13. Hammonton Township	5.18	51.88	55,459	....	82,772,676	167,776,205	946,919.66	359.15	....
14. Linwood City	3.60	73.09	....	....	36,493,496	132,839,374	749,738.11	183.43	....
15. Longport Borough	1.72	75.09	....	....	31,636,096	126,044,226	711,386.67	4,507.70	....
16. Margate City	2.35	77.88	....	....	85,117,284	376,707,802	2,126,118.08	1,027.37	....
17. Mullica Township	3.77	66.96	....	....	27,451,174	81,519,194	460,089.84	5,068.25	....
18. Northfield City	3.19	97.40	....	....	6,585,606	152,174,901	858,866.76	6,893.02	....
19. Pleasantville City	3.31	96.49	41,157	....	7,978,711	140,092,069	790,671.92	3.616.13	....
20. Port Republic City	4.33	46.06	....	....	9,352,019	17,211,208	97,139.11	684.03	....
21. Somers Point City	2.48	108.74	....	11,516,445	....	173,911,297	981,545.78	201.96	....
22. Ventnor City	3.52	64.60	....	....	112,028,535	315,214,128	1,779,051.17	3,071.04	....
23 Weymouth Township	3.04	63.64	....	....	6,284,465	17,053,580	96,249.47	....	$319.16
Totals	....	....	$222,968	$11,830,011	$1,057,544,268	$4,390,872,680	$24,781,843.50	$124,884.69	$319.16

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Absecon City	....	....	$ 634,141.48	$ 20,656.05	$ 34,364.78	$ 1,303,912.00	....	$ 60,643.00	....
2. Atlantic City	....	....	7,136,189.29	....	....	8,535,854.00	....	....	....
3. Brigantine City	....	....	1,804,120.74	58,776.58	97,784.65	1,473,357.00	....	77,021.68	....
4. Buena Borough	....	....	283,558.73	9,277.08	15,433.96	....	B$ 657,311.68	....	....
5. Buena Vista Township	....	....	521,764.12	17,105.06	28,457.12	....	B 1,257,755.32	....	....
6. Corbin City	....	....	26,550.37	864.60	1,438.46	42,000.00	....	....	....
7. Egg Harbor City	....	....	263,848.80	8,592.61	14,295.24	422,394.50	G 295,522.96	....	....
8. Egg Harbor Township	....	....	1,850,156.13	60,286.70	100,296.99	4,746,216.85	....	....	....
9. Estell Manor City	....	....	119,083.05	3,935.22	6,546.88	361,526.60	....	....	....
10. Folsom Borough	....	....	177,876.99	5,801.34	9,651.49	365,997.25	....	....	....
11. Galloway Township	....	....	1,161,505.64	37,869.94	63,002.96	1,752,108.95	G 1,318,246.13	....	....
12. Hamilton Township	....	....	1,105,998.96	36,072.29	60,012.26	1,331,682.00	G 1,164,139.81	....	....
13. Hammonton Town	....	....	946,560.51	30,836.06	51,300.93	2,700,246.35	....	....	....
14. Linwood City	....	....	749,554.68	24,414.92	40,618.29	1,255,056.00	M 718,939.17	100,946.09	....
15. Longport Borough	....	....	706,878.97	23,166.02	38,540.54	158,629.00	....	....	....
16. Margate City	....	....	2,125,090.71	....	115,185.93	2,125,891.00	....	60,017.50	....
17. Mullica Township	....	....	455,021.59	14,982.64	24,926.12	724,998.25	G 507,902.10	....	....
18. Northfield City	....	....	851,973.74	27,968.65	46,530.51	1,568,821.48	M 868,000.58	47,081.78	....
19. Pleasantville City	....	....	787,055.79	25,747.91	42,835.95	1,804,097.13	....	....	....
20. Port Republic City	....	....	96,455.08	3,163.30	5,262.67	235,001.00	....	....	....
21. Somers Point City	....	....	981,343.82	31,963.63	53,176.85	1,438,386.50	M 810,675.75	115,774.30	....
22. Ventnor City	....	....	1,775,980.13	57,934.08	96,383.02	1,911,631.50	....	210,816.25	....
23. Weymouth Township	....	....	96,568.63	3,134.32	5,214.46	212,203.00	....	....	....
Totals	....	....	$24,657,277.97	$502,549.00	$951,260.00	$34,470,010.36	$7,598,493.50	$672,300.60	....

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Absecon City	$ 696,143.77	$ 2,749,861.08	$ 9,572,900	$ 430,000.00	$ 588,340.09	$ 56,000.00	$ 1,074,340.09	$ 36,480.00	$ 32,600.00
2. Atlantic City	19,473,105.79	35,145,149.08	380,074,060	3,937,000.00	25,047,940.45	2,279,000.00	31,263,940.45	246,560.00	63,750.00
3. Brigantine City	1,611,015.07	5,122,075.72	18,271,100	721,596.29	1,176,206.12	140,000.00	2,037,802.41	58,720.00	33,000.00
4. Buena Borough	197,450.50	1,163,031.95	4,861,000	100,000.00	336,917.37	110,000.00	546,917.37	33,920.00	10,900.00
5. Buena Vista Township	24,332.91	1,849,414.53	7,219,870	202,000.00	574,547.80	340,000.00	1,116,547.80	41,120.00	15,250.00
6. Corbin City	30,357,81	101,211.18	845,700	25,000.00	28,060.58	3,500.00	56,560.58	5,600.00	1,100.00
7. Egg Harbor City	370,197.12	1,374,851.23	9,887,100	139,000.00	545,671.59	88,000.00	772,671.59	36,800.00	16,600.00
8. Egg Harbor Township	....	6,756,956.67	67,611,200	2,400,000.00	3,265,248.36	300,000.00	5,965,248.36	57,760.00	46,750.00
9. Estell Manor City	....	491,091.75	2,510,230	187,645.42	102,642.05	20,000.00	310,287.47	6,560.00	3,250.00
10. Folsom Borough	89,000.00	648,327.07	401,320	63,000.00	159,267.09	60,000.00	282,267.09	9,440.00	7,800.00
11. Galloway Township	240,000.00	4,572,733.62	51,245,100	400,000.00	1,785,445.00	240,000.00	2,425,445.00	57,760.00	39,150.00
12. Hamilton Township	192,920.00	3,890,825.34	63,265,650	620,370.13	1,531,601.55	214,000.00	2,365,971.68	70,400.00	28,550.00
13. Hammonton Town	665,013.26	4,393,957.11	12,004,820	200,000.00	1,172,924.93	200,000.00	1,572,924.93	90,240.00	37,850.00
14. Linwood City	571,870.96	3,461,400.11	12.183,000	340,600.00	1,033,469.46	35,000.00	1,409,069.46	26,240.00	30,950.00
15. Longport Borough	695,242.37	1,622,456.90	6,324,900	150,000,00	315,980.08	46,000.00	511,980.08	14,560.00	7,200.00
16. Margate City	2,416,504.17	6,842,689.31	15,476,000	500,000.00	1,052,827.94	80,000.00	1,632,827.94	65,920.00	46,950.00
17. Mulica Township	309,380.99	2,037,211.69	3,953,900	100,000.00	372,631.64	200,000.00	672,631.64	27,680.00	14,000.00
18. Northfield City	1,220,759.92	4,631,136.66	17,660,400	250,000.00	1,127,147.00	120,000.00	1,497,147.00	37,760.00	45,350.00
19. Pleasantville City	1,711,239.19	4,370,975.97	11,392,070	1,000,000.00	1,454,171.86	315,511.89	2,769,683.75	101,920.00	39,250.00
20. Port Republic City	....	339,882.05	849,660	86,700.00	116,313.46	13,000.00	216,013.46	5,600.00	4,100.00
21. Somers Point City	1,160,053.48	4,591,374.33	18,908,200	200,000.00	768,326.54	158,000.00	1,126,326.54	78,400.00	32,450.00
22. Ventnor City	3,093,191.53	7,145,936,51	15,230,200	400,000.00	1,150,004.56	216,000.00	1,776,004.56	87,680.00	34,100.00
23. Weymouth Township	10.136.31	327,256.72	904,900	62,000.00	115,867.66	35,500.00	213.367.66	9,760.00	4,400.00
Totals	$34,777,915.15	$103,629,806.58	$730,653,280	$12,514,911.84	$43,831,553.18	$5,269,511.89	$61,615,976.91	$1,206,880.00	$595,300.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $21,972,623.61

Rate per $100 to be applied to Column II for apportionment of County Taxes .... $ .56439449

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... $ .01837928

Rate per $100 to be applied to Column II for apportionment of Local Health Services Taxes .... $ .03057700

Net County Taxes Apportioned (12 A III) $24,657,277.97

*Adjustments (Net Total 12 A IIb) ± 124,565.53

Total County Taxes Apportioned (Including Adjustments-Total 12 A I) $24,781,843.50

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980

	1	2	3	4	5 Deductions				6
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Allendale	$ 73,483,100	$ 97,887,700	$ 171,370,800	$ 921,846	....	....	....	....	$ 172,292,646
2. Alpine	29,867,675	36,971,700	66,839,375	315,203	....	....	....	....	67,154,578
3. Bergenfeild	145,024,100	234,080,200	379,104,300	1,857,519	....	....	....	....	380,961,819
4. Bogota	50,469,200	73,008,120	123,477,320	738,316	....	....	....	....	124,215,636
5. Carlstadt	171,806,600	278,242,800	450,049,400	2,648,788	....	....	....	....	452,698,188
6. Cliffside Park	88,771,800	239,903,200	328,675,000	3,569,923	....	....	....	....	332,244,923
7. Closter	58,813,200	92,600,500	151,413,700	2,849,649	....	....	....	....	154,263,349
8. Cresskill	57,340,850	85,521,215	142,862,065	503,442	....	$1,000	....	$1,000	143,364,507
9. Demarest	66,633,000	92,322,100	158,955,100	428,727	....	....	....	....	159,383,827
10. Dumont	111,242,400	177,888,450	289,130,850	5,015,042	....	....	....	....	294,145,892
11. Elmwood Park	152,065,150	214,996,700	367,061,850	1,922,385	....	....	....	....	368,984,235
12. East Rutherford	82,025,800	121,470,500	203,496,300	5,146,953	....	....	....	....	208,643,253
13. Edgewater	45,619,825	68,184,149	113,803,974	474,122	....	....	35,600	35,600	114,242,496
14. Emerson	61,551,900	108,356,200	169,908,100	829,010	....	....	....	....	170,737,110
15. Englewood	184,394,850	335,834,200	520,229,050	15,564,208	....	*427,000	....	427,000	535,366,258
16. Englewood Cliffs	114,100,500	185,958,400	300,058,900	1,894,392	....	....	....	....	301,953,292
17. Fairlawn	271,619,100	492,364,250	763,983,350	9,280,606	....	....	....	....	773,263,956
18. Fairview	62,420,000	108,470,300	170,890,300	868,010	....	*24,300	....	24,300	171,734,010
19. Fort Lee	276,892,850	576,894,350	853,787,200	10,243,556	....	....	12,500	12,500	864,018,256
20. Franklin Lakes	181,066,760	258,608,300	439,675,060	2,097,751	....	....	....	....	441,772,811
21. Garfield	157,072,500	284,048,500	441,121,000	2,951,356	....	....	....	....	444,072,356
22. Glen Rock	100,538,845	166,647,200	267,186,045	1,453,556	....	....	....	....	268,639,601
23. Hackensack	186,273,100	440,878,100	627,151,200	20,699,640	....	....	....	....	647,850,840
24. Harrington Park	38,543,400	69,078,700	107,622,100	359,701	....	....	....	....	107,981,801
25. Hasbrouck Heights	96,356,000	156,948,050	253,304,050	1,582,389	....	....	....	....	254,886,439
26. Haworth	34,827,900	51,261,500	86,089,400	273,205	....	....	....	....	86,362,605
27. Hillsdale	77,429,800	119,071,620	196,501,420	4,245,977	....	....	....	....	200,747,397
28. Hohokus	51,133,900	78,910,900	130,044,800	719,651	....	....	....	....	130,764,451
29. Leonia	53,509,800	91,610,600	145,120,400	960,496	....	....	....	....	146,080,896
30. Little Ferry	71,903,300	123,347,800	195,251,100	4,400,809	....	**1,500	....	1,500	199,650,409
31. Lodi	70,765,500	119,416,200	190,181,700	1,781,402	....	....	186,900	186,900	191,776,202
32. Lyndhurst	250,906,900	293,765,100	544,672,000	2,709,765	....	....	....	....	547,381,765
33. Mahwah	114,502,043	222,934,025	337,436,068	9,263,002	....	....	....	....	346,699,070
34. Maywood	77,543,100	117,609,100	195,152,200	1,545,376	....	....	2,000	2,000	196,695,576
35. Midland Park	67,123,000	92,643,200	159,766,200	1,089,544	....	....	....	....	160,855,744
36. Montvale	100,589,100	185,911,100	286,500,200	2,536,914	....	....	....	....	289,037,114
37. Moonachie	55,440,300	113,996,200	169,436,500	1,334,408	....	....	....	....	170,770,908
38. New Milford	93,800,500	181,921,230	275,721,730	960,838	....	....	....	....	276,682,568
39. North Arlington	106,095,800	151,280,200	257,376,000	1,221,676	....	....	....	....	258,597,676
40. Northvale	40,043,462	96,567,745	136,611,207	676,454	....	....	....	....	137,287,661

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
41. Norwood	$43,496,800	71,142,900	$114,639,700	$985,726	....	....	....	....	$115,625,426
42. Oakland	86,499,300	152,569,200	239,068,500	2,469,233	....	....	....	....	241,537,733
43. Old Tappan	43,744,300	66,904,900	110,649,200	404,196	....	....	....	....	111,053,396
44. Oradell	73,270,310	118,574,700	191,845,010	1,700,877	....	....	....	....	193,545,887
45. Palisades Park	45,959,570	76,456,600	122,416,170	482,669	....	....	....	....	122,898,839
46. Paramus	317,790,400	509,777,600	827,568,000	7,611,367	....	....	....	....	835,179,367
47. Park Ridge	57,415,500	129,346,100	186,761,600	1,296,667	....	....	....	....	188,058,267
48. Ramsey	129,376,200	226,286,900	355,663,100	5,276,287	....	....	....	....	360,939,387
49. Ridgefield	116,234,375	163,380,100	279,614,475	1,303,466	....	....	....	....	280,917,941
50. Ridgefield Park	69,929,800	99,469,300	169,399,100	842,833	....	....	....	....	170,241,933
51. Ridgewood	389,628,400	420,525,100	810,153,500	9,099,115	....	$2,000	....	$2,000	819,250,615
52. River Edge	96,975,500	137,043,925	234,019,425	6,079,974	....	....	....	....	240,099,399
53. Rivervale	58,143,800	103,647,500	161,791,300	469,296	....	....	....	....	162,260,596
54. Rochelle Park	57,443,900	101,177,500	158,621,450	28,816,637	....	....	....	....	187,438,087
55. Rockleigh	9,892,400	30,980,144	40,872,544	330,298	....	....	....	....	41,202,842
56. Rutherford	111,855,300	180,552,575	292,407,875	6,970,228	....	....	....	....	299,378,103
57. Saddle Brook	141,997,100	221,406,200	363,403,300	2,877,672	....	....	....	....	366,280,972
58. Saddle River	71,109,700	83,399,700	154,509,400	693,271	....	....	....	....	155,202,671
59. South Hackensack	40,896,500	70,732,000	111,628,500	885,894	....	....	....	....	112,514,394
60. Teaneck	228,239,000	480,072,500	708,311,500	5,895,980	....	....	....	....	714,207,480
61. Tenafly	161,219,860	240,441,365	401,661,225	1,547,175	....	....	....	....	403,208,400
62. Teterboro	30,283,000	70,111,288	100,394,288	1,714,314	....	....	....	....	102,108,602
63. Upper Saddle River	114,183,300	189,124,550	303,307,850	1,626,129	....	....	....	....	304,933,979
64. Waldwick	62,413,600	123,208,550	185,622,150	808,899	....	....	....	....	186,431,049
65. Wallington	60,901,650	88,535,365	149,437,015	899,456	....	....	....	....	150,336,471
66. Washington	78,843,600	136,662,510	215,506,110	678,267	....	....	....	....	216,184,377
67. Westwood	91,624,200	137,115,000	228,739,200	1,502,962	....	....	....	....	230,242,162
68. Woodcliff Lake	49,453,500	112,510,200	161,963,700	1,022,861	....	....	....	....	162,986,561
69. Wood-Ridge	75,191,350	115,892,215	191,083,565	1,274,282	....	....	24,000	24,000	192,333,847
70. Wyckoff	198,550,500	264,934,300	463,484,800	2,975,119	....	....	....	....	466,459,919
Totals	$7,242,169,625	$11,959,391,241	$19,201,560,866	$226,476,757	....	$455,800	$261,000	$716,800	$19,427,320,823

*CH. 104, P.L. 1975
**N.J.S.A. 54:4-3.113 et seq.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Allendale	$ 2.95	94.20	$ 12,378	....	$ 12,113,175	$ 184,418,199	$ 671,838.32	....	....
2. Alpine	2.54	66.60	....	....	34,365,527	101,520,105	369,839.30	....	....
3. Bergenfeild	3.73	84.98	3,004	....	74,372,432	455,337,255	1,658,800.59	....	....
4. Bogota	3.26	90.27	5,675	....	22,911,335	147,132,646	536,006.48	....	....
5. Carlstadt	1.16	116.93	73,505	$38,009,992	....	414,761,701	1,510,963.23	....	....
6. Cliffside Park	2.,86	79.77	....	....	90,088,545	422,333,468	1,538,567.29	....	....
7. Closter	4.36	68.72	....	....	71,921,891	226,185,240	823,996.29	....	....
8. Cresskill	3.78	72,82	....	373	55,651,127	199,015,261	725,015,64	....	....
9. Demarest	2.57	119.68	....	25,708,922	....	133,674,905	486,979.73	....	....
10. Dumont	3.28	93.85	397	....	21,168,814	315,315,103	1,148,697.75	....	....
11. Elmwood Park	2.13	90.85	1,15[illegible]	....	59,664,925	428,650,325	1,562,308.30	....	....
12. East Rutherford	1.52	96.66	22,973	....	35,077,885	243,744,111	887,963.53	....	....
13. Edgewater	3.31	75.66	521.179	11,453	68,086,542	182,838,764	666,084.42	....	....
14. Emerson	3.03	93.26	....	....	14,730,734	185,467,844	675,662.20	....	....
15. Englewood	3.73	98.64	4,524	5,887	25,658,241	561,023,136	2,043,815.87	....	....
16. Englewood Cliffs	1.82	80.88	....	....	89,907,912	391,861,204	1,427,556.37	....	....
17. Fairlawn	2.40	97.03	82,215	....	53,671,136	827,017,307	3,012,636.71	....	....
18. Fairview	2.53	97.19	4,335	703	13,653,907	185,391,549	675,384.25	....	....
19. Fort Lee	2.09	103.73	....	34,581,699	449	829,437,006	3,021,651.71	....	....
20. Franklin Lakes	1.74	106.42	....	22,912,715	....	418,860,096	1,525,913.74	....	....
21. Garfield	1.98	110.70	739	19,834,099	....	424,238,996	1,545,509.16	....	....
22. Glen Rock	3.40	85.22	8,206	....	49,671,456	318,319,264	1,159,641.95	....	....
23. Hackensack	3.63	89.69	60,961	....	114,502,926	762,414,727	2,777,488.52	....	....
24. Harrington Park	3.35	83.03	118	....	22,397,386	130,379,303	474,973.80	....	....
25. Hasbrouck Heights	2.44	92.64	847	....	24,282,881	279,169,867	1,017,020.10	....	....
26. Haworth	3.61	76.99	1,870	....	26,418,106	112,782,583	410,868.68	....	....
27. Hillsdale	3.87	77.70	1,010	....	58,941,741	259,690,148	946,055.18	....	....
28. Hohokus	2.60	80.11	9,961	....	33,800,902	164,575,314	599,550.39	....	....
29. Leonia	3.82	87.26	764	....	22,682,379	168,764,039	614,809.98	....	....
30. Little Ferry	2.36	97.02	–	46	10,600,008	210,250,371	765,945.32	....	....
31. Lodi	5.56	52.68	8,615	167,884	183,090,098	374,707,031	1,365,063.45	....	....
32. Lyndhurst	1.63	110.51	80,187	25,446,577	....	522,013,375	1,901,702.72	....	....
33. Mahwah	2.72	70.54	316,600	....	159,771,093	506,788,763	1,846,239.22	....	....
34. Maywood	2.74	89.85	1,101	226	28,420,297	225,116,748	820,103.76	....	....
35. Midland Park	2.98	93.53	194	....	15,830,161	176,686,099	643,670.16	....	....
36. Montvale	2.37	92.08	....	....	31,275,106	320,312,222	1,166,902.33	....	....
37. Moonachie	1.27	105.98	42,393	....	346	170,813,647	622,276.73	....	....
38. New Milford	2.97	93.38	....	....	22,142,537	298,825,105	1,088,624.43	....	....
39. North Arlington	2.44	95.73	1,732	....	17,792,728	276,392,136	1,006,900.78	....	....
40. Northvale	3.07	87.,51	967	....	27,226,269	164,514,897	599,330.29	....	....

•Includes, N.J.S.A. 55: 14J-30(b)

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
41. Norwood	$3.16	84.98	$ 629	....	$ 22,481,696	$ 138,107,753	$ 503,128.66	....	....
42. Oakland	3.85	77.74	....	....	72,832,106	314,369,839	1,145,254.14	....	....
43. Old Tappan	2.85	85.03	....	....	21,061,583	132,134,979	481,369.75	....	....
44. Oradell	3.29	70.30	337	....	83,752,728	277,298,952	1,010,204.33	....	....
45. Palisades Park	5.02	49.80	....	....	129,203,131	252,101,970	918,411.34	....	....
46. Paramus	2.66	78.65	....	....	281,154,160	1,116,333,527	4,066,820.13	....	....
47. Park Ridge	3.24	93.15	540	....	16,454,867	204,513,674	745,046.45	....	....
48. Ramsey	2.88	90.35	7,058	....	46,379,289	407,325,734	1,483,893.88	....	....
49. Ridgefield	.67	88.16	1,819,756	....	71,350,695	354,088,392	1,289,949.43	....	....
50. Ridgefield Park	3.73	83.33	17,057	....	40,921,794	211,180,784	769,334.83	....	....
51. Ridgewood	2.99	109.24	7,033	$61,131,197	169	758,126,620	2,761,866.88	....	....
52. River Edge	2.97	92.,96	2,936	....	20,610,372	260,712,707	949,780.38	....	....
53. Rivervale	4.42	66.01	....	....	85,254,861	247,515,457	901,702.60	....	....
54. Rochelle Park	1.79	87.94	....	....	27,489,196	214,927,283	782,983.38	....	....
55. Rockleigh	1.29	54.51	....	....	39,708,867	80,911,709	294,762.59	....	....
56. Rutherford	3.43	80.04	12,992	....	78,690,456	378,081,553	1,377,356.88	....	....
57. Saddle Brook	2.11	100.03	51,711	....	17,660,236	383,992,919	1,398,892.08	....	....
58. Saddle River	1.53	81.07	....	....	36,444,884	191,647,555	698,174.98	....	....
59. South Hackensack	2.09	102.74	1,990	....	11,559,089	124,075,473	452,006.85	....	....
60. Teaneck	4.02	95.87	10,073	....	39,757,553	753,975,106	2,746,742.85	....	....
61. Tenafly	3.35	88.03	....	....	59,216,191	462,424,591	1,684,619.86	....	....
62. Teterboro	.83	98.10	52,191	....	24,610,046	126,970,839	462,556.71	....	....
63. Upper Saddle River	2.49	89.58	....	....	39,399,050	344,333,029	1,254,410.50	....	....
64. Waldwick	3.73	82.85	29,140	....	41,223,482	227,683,671	829,455.10	....	....
65. Wallington	2.40	79.80	583	....	43,292,173	193,629,227	705,394.24	....	....
66. Washington	3.10	92.96	....	....	17,057,524	233,241,901	849,703.82	....	....
67. Westwood	2.95	91.97	....	....	26,328,417	256,570,579	934,690.55	....	....
68. Woodcliff Lake	3.73	78.07	5,800	....	47,028,113	210,020,474	765,107.80	....	....
69. Wood-Ridge	2.15	84.49	17,167	4,406	55,926,669	248,273,297	904,463.42	....	....
70. Wyckoff	2.48	90.17	....	....	54,125,978	520,585,697	1,896,502.39	....	....
Totals	....	....	$3,306,308	$227,218,179	$3,143,286,399	$22,346,095,351	$81,407,167.47	....	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale	$ 2,170.46		$ 669,667.86			$ 1,851,058.25	NH$1,414,218.57		
2. Alpine	35,781.57		334,057.73			932,688.00			
3. Bergenfeild	2,156.42		1,656,644.17			8,973,607.00			
4. Bogota	394.77		535,611.71			2,403,358.00			
5. Carlstadt	44,688.88		1,466,294.35			1,521,863.00	CE 1,356,563.78		
6. Cliffside Park	2,037.59		1,536,529.70			4,104,199.50			
7. Closter	909.04		823,087.25			2,457,425.95	N 1,961,794.93		
8. Cresskill	14,620.31		710,395.33			3,518,443.36			
9. Demarest			486,979.73			1,373,884.00	N 1,218,100.40		
10. Dumont		$ 22.91	1,148,720.66			5,990,322.25			
11. Elmwood Park	1,402.90		1,560,905.40			4,527,948.50			
12. East Rutherford	25,624.85		862,338.68			1,558,936.19	CE 741,661.22		
13. Edgewater	3,863.64		662,220.78			1,424,112.50			
14. Emerson		4,822.00	680,484.20			3,655,962.50			
15. Englewood	12,244.56		2,031,571.31			8,671,500.00		$599,039.00	
16. Englewood Cliffs	4,208.13		1,423,348.24			2,627,683.00			
17. Fairlawn	29,143.03		2,983,693.68			12,785,486.00			
18. Fairview	3,053.40		672,330.85			2,230,967.50			
19. Fort Lee	197,457.84		2,824,193.87			8,932,798.00			
20. Franklin Lakes	18,719.57		1,507,194.17			3,017,010.00	R 2,606,539.66		
21. Garfield	21,786.15		1,523,723.01			5,250,027.00		130,108.40	
22. Glen Rock	2,313.32		1,157,328.63			5,736,520.75			
23. Hackensack	11,699.27		2,765,789.25			11,103,090.50		1,245,254.50	
24. Harrington Park		453.44	475,427.24			1,344,427.50	N 950,069.05		
25. Hasbrouck Heights		4,405.56	1,021,425.66			3,620,916.22			
26. Haworth	42.60		410,826.0[illegible]			974,406.50	N 961,660.82		
27. Hillsdale	1,560.80		944,494.38			2,834,106.75	P 2,136,688.31		
28. Hohokus	522.47		599,027.92			1,745,308.50			
29. Leonia	866.20		613,943.78			3,551,698.00			
30. Little Ferry	806.51		765,138.81			2,437,336.00			
31. Lodi	1,066.16		1,363,997.20			6,454,131.14			
32. Lyndhurst	7,284.65		1,894,418.07			4,584,456.00			
33. Mahwah	1,594.89		1,844,644.33			6,570,203.00			
34. Maywood	1,639.18		818,484.58			3,289,231.00			
35. Midland Park	399.10		643,271.06			2,948,156.00			
36. Montvale		17,209.77	1,184,112.10			2,334,302.25	P 2,148,293.47		
37. Moonachie	576.79		621,899.94			1,080,644.50			
38. New Milford	3,730.75		1,084,893.68			5,759,234.50			
39. North Arlington	3,363.16		1,003,537.62			3,283,359.00			
40. Northvale	8,382.13		590,948.16			1,479,406.52	N 1,254,833.35		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood	$1,858.26	....	$ 501,270.40	....	....	$ 1,242,756.00	N$1,107,656.62	....	....
42. Oakland	15,972.08	....	1,129,282.06	....	....	4,157,763.50	R 2,238,373.73	....	....
43. Old Tappan	169.50	....	481,200.25	....	....	1,496,061.00	N 1,074,706.42	....	....
44. Oradell	163.09	....	1,010,041.24	....	....	1,298,333.00	RD 2,633,895.37	....	....
45. Palisades Park	1,088.66	....	917,322.65	....	....	3,484,570.17	....	....	....
46. Paramus	128,584.27	....	3,938,235.86	....	....	14,314,326.00	....	....	....
47. Park Ridge	6,053.96	....	738,992.49	....	....	3,715,777.50	....	....	....
48. Ramsey	4,209.90	....	1,479,683.98	....	....	7,039,973.00	....	....	....
49. Ridgefield	174.53	....	1,289.774.90	....	....	566,000.00	....	....	....
50. Ridgefield Park	734.66	....	768,600.17	....	....	3,989,025.50	....	....	....
51. Ridgewood	1,457.61	....	2,760,409.27	....	....	16,143,961.00	....	....	....
52. River Edge	1,103.84	....	948,676.54	....	....	1,637,285.00	RD 2,544,265.63	....	....
53. Rivervale	5,299.42	....	896,403.16	....	....	2,738,609.00	P 1,712,241.85	....	....
54. Rochelle Park	12,392.30	....	770,591.08	....	....	1,577,938.00	....	....	....
55. Rockleigh	3,468.50	....	291,294.09	....	....	49,961.00	....	....	....
56. Rutherford	1,629.43	....	1,375,727.45	....	....	5,577,718.83	....	....	....
57. Saddle Brook	46.26	....	1,398,845.82	....	....	4,559,180.00	....	....	....
58. Saddle River	....	$ 162.59	698,337.57	....	....	1,717,070.50	....	....	....
59. South Hackensack	1,814.89	....	450,193.96	....	....	1,028,971.50	....	....	....
60. Teaneck	8,793.42	....	2,737,949.43	....	....	16,757,084.50	....	....	....
61. Tenafly	3,471.27	....	1,681,148.59	....	....	8,081,992.00	....	....	....
62. Teterboro	....	....	462,556.71	....	....	3,024.00	....	....	....
63. Upper Saddle River	194.85	....	1,254,215.65	....	....	3,115,00.75	NH 2,679,790.34	....	....
64. Waldwick	....	219.08	829.674.18	....	....	4,864,367.76	....	....	....
65. Wallington	6,573.61	....	698,820.63	....	....	1,953,708.75	....	....	....
66. Washington	244.73	....	849,459.09	....	....	....	W 3,803,867.06	....	....
67. Westwood	1,616.65	....	933,073.90	....	....	....	W 4,148,135.94	....	....
68. Woodcliff Lake	13,920.33	....	751,187.47	....	....	2,022,037.78	P 1,448,453.58	....	....
69. Wood-Ridge	306,795.31	....	597,668.11	....	....	2,371,298.00	....	....	....
70. Wyckoff	8,520.37	....	1,887,982.02	....	....	5,084,017.50	R 3,285,394.61	....	....
Totals	$1,002,462.82	$27,295.35	$80,432,000.00	....	....	$278,982,390.67	$43,427,444.71	$1,974,401.90	....

CE Carlstadt-East Rutherford Regional High School District Amount to be Apportioned	$2,098,245.00
NH Northern Highlands Regional School District Amount to be Apportioned	$4,094,008.91
N Northern Valley Regional High School District Amount to be Apportioned	$8,528,841.59
P Pascack Valley Regional High School District Amount to be Apportioned	$7,445,877.21
R Ramapo Indian Hills Regional High School District Amount to be Apportioned	$8,130,308.00
RD River Dell Regional High School District Amount to be Apportioned	$5,178,161.00
W Westwood Regional School District Amount to be Apportioned	$7,952,003.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Allendale	$ 1,140,979.81	$ 5,075,924.49	$ 12,500,400	$ 550,000.00	$ 1,081430.09	$ 104,000.00	$ 1,735,430.09	$ 9,440.00	$ 22,250.00
2. Alpine	438,594.31	1,705,340.04	136,227,900	150,000.00	236,120.48	80,000.00	466,120.48	3,200.00	4,700.00
3. Bergenfeild	3,572,393.00	14,202,644.17	33,354,000	408,800.00	1,938,112.00	110,000.00	2,456,912.00	83,840.00	114,550.00
4. Bogota	1,099,556.62	4,038,526.33	11,125,600	....	727,059.38	70,000.00	797,059.38	40,000.00	31,000.00
5. Carlstadt	879,808.55	5,224,529.68	15,726,600	280,000.00	1,663,367.62	196,250.00	2,139,617.62	38,400.00	21,400.00
6. Cliffside Park	3,192,635.32	8,833,364.52	30,237,900	475,000.00	1,586,453.68	160,000.00	2,221,453.68	91,520.00	50,150.00
7. Closter	1,468,682.00	6,710,990.13	11,096,750	250,000.00	1,235,911.35	127,500.00	1,613,411.35	24,160.00	41,500.00
8. Cresskill	1,187,419.48	5,416,258.17	13,249,200	270,000.00	1,054,558.02	70,000.00	1,394,558.02	29,120.00	39,900.00
9. Demarest	1,006,950.63	4,085,914.76	32,216,500	159,000.00	386,063.10	30,000.00	575,063.10	12,480.00	21,300.00
10. Dumont	2,492,845.91	9,631,888.82	27,676,400	200,000.00	1,139,838.63	80,000.00	1,419,838.63	86,240.00	86,300.00
11. Elmwood Park	1,737,934.94	7,826,788.84	23,727,800	260,000.00	1,717,299.22	101,000.00	2,098,299.22	109,280.00	71,950.00
12. East Rutherford	254.60	3,163,272.69	221,282,300	....	4,109,273.25	90,350.00	4,199,623.25	47,200.00	21,500.00
13. Edgewater	1,694,552.23	3,780,885.51	12,996,360	....	1,796,794.10	622,000.00	2,418,794.10	13,600.00	8,050.00
14. Emerson	832,846.29	5,169,292.99	15,001,600	250,000.00	623,089.36	100,000.00	973,089.36	25,600.00	40,500.00
15. Englewood	8,654,749.36	19,956,859.67	134,942,450	380,000.00	4,504,812.48	735,000.00	5,619,812.48	76,960.00	46,150.00
16. Englewood Cliffs	1,427,100.13	5,478,131.37	67,489.100	210,000.00	944,493.94	133,000.00	1,287,493.94	9,120.00	21,350.00
17. Fairlawn	2,783,232.44	18,552,412.12	79,183,100	1,850,000.00	3,326,085.10	140,000.00	5,316,085.10	169,920.00	171,000.00
18. Fairview	1,437,446.75	4,340,745.10	24,333,500	143,441.04	1,179,485.25	80,000.00	1,402,926.29	76,160.00	23,700.00
19. Fort Lee	6,228,271.13	17,985,263.00	403,474,300	750,000.00	2,767,188.19	983,960.00	4,501,148.19	93,760.00	42,000.00
20. Franklin Lakes	530,227.00	7,660,970.83	23,893,390	535,000.00	1,081,213.80	180,000.00	1,796,213.80	16,160.00	34,400.00
21. Garfield	1,869,211.45	8,773,069.86	44,428,500	500,000.00	3,414,068.08	119,000.00	4,033,068.08	235,360.00	61,500.00
22. Glen Rock	2,217,179.00	9,111,028.38	30,368,300	550,000.00	1,001,350.00	55,000.00	1,606,350.00	27,040.00	59,950.00
23. Hackensack	8,360,546.81	23,474,681.06	133,010,100	1,480,000.00	5,029,481.00	575,000.00	7,084,481.00	135,520.00	52,400.00
24. Harrington Park	846,716.66	3,616,640.45	9,642,400	300,000.00	331,173.21	15,000.00	646,173.21	7,360.00	20,100.00
25. Hasbrouck Heights	1,567,327.00	8,209,668.88	18,645,750	200,000.00	1,029,706.26	92,000.00	1,321,706.26	60,800.00	55,950.00
26. Haworth	766,974.00	3,113,887.40	9,127,400	135,000.00	464,843.18	19,000.00	618,843.18	6,400.00	16,150.00
27. Hillsdale	1,840,827.37	7,756,316.81	22,582,000	275,000.00	1,180,757.55	116,891.00	1,572,648.55	26,560.00	54,750.00
28. Hohokus	1,047,168.90	3,391.505.32	11,536,000	147,000.00	379,369.16	64,000.00	590,369.16	3,680.00	22,950.00
29. Leonia	1,409,660.53	5,575,602.31	30,698,900	225,000.00	920,665.20	100,000.00	1,245,665.20	23,520.00	26,200.00
30. Little Ferry	1,505,480.43	4,707,955.24	33,954,200	300,000.00	770,429.66	67,300.00	1,137,729.66	40,000.00	27,650.00
31. Lodi	2,826,802.71	10,644,931.14	30,131,300	300,000.00	3,668,415.27	100,000.00	4,068,415.27	147,040.00	64,600.00
32. Lyndhurst	2,437,544.00	8,916,418.07	57,819,800	200,000.00	1,887,690.85	100,000.00	2,187,690.85	120,800.00	80,250.00
33. Mahwah	984,220.46	9,399,067.79	78,570,930	1,050,500.00	2,329,467.13	350,000.00	3,729,967.13	28,320.00	38,400.00
34. Maywood	1,270,233.20	5,377,928.78	15,230,921	300,000.00	863,811.71	16,400.00	1,180,211.71	44,000.00	47,300.00
35. Midland Park	1,197,040.00	4,788,469.06	17,956,800	250,000.00	655,086.00	57,100.00	962,186.00	33,600.00	32,800.00
36. Montvale	1,156,892.68	6,823,600.50	36,077,600	500,000.00	1,162,304.71	145,000.00	1,807,304.71	9,760.00	29,550.00
37. Moonachie	454,553.46	2,156,897.90	71,644,700	150,000.00	625,560.96	46,189.75	821,750.71	15,840.00	9,550.00
38. New Milford	1,360,935.00	8,205,083.18	25,822,900	550,000.00	1,510,087.00	68,000.00	2,128,087.00	62,560.00	82,150.00
39. North Arlington	1,999,920.97	6,286,817.59	36,712,600	90,000.00	1,215,436.88	150,000.00	1,455,436.888	97,760.00	57,700.00
40. Northvale	889,519.52	4,214,707.55	2,686,204	230,000.00	658,629.09	47,100.00	935,729.09	17,760.00	20,250.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
41. Norwood	$ 800,169.00	$ 3,651,852.02	$ 16,980,600	$ 455,000.00	$ 463,268.54	$ 40,000.00	$ 958,268.54	$ 17,760.00	$ 18,750.00
42. Oakland	1 766,731.80	9,292,151.09	26,860,500	350,000.00	1,296,234.70	254,319.99	1,900,554.69	18,720.00	59,950.00
43. Old Tappan	102,792.05	3,154,759.72	11,563,100	222,000.00	1,070,619.02	68,000.00	1,360,619.02	7,680.00	17,250.00
44. Oradell	1,417,723.00	6,359.992.61	18,257,400	572,000.00	1,307,300.00	32,000.00	1,911,300.00	23.200.00	43,800.00
45. Palisades Park	1,757,210.00	6,159,102.82	12,167,500	325,000.00	943,639.00	50,000.00	1,318,639.00	58,080.00	31,750.00
46. Paramus	3,882,421.60	22,134,983.46	198,233,100	900,000.00	4,421,588.62	200,000.00	5,521,588.62	62,720.00	147,300.00
47. Park Ridge	1,636,808.80	6,091,578.79	16,471,500	110,638.00	868,105.81	100,000.00	1,078,743.81	26,240.00	35,150.00
48. Ramsey	1,853,339.60	10,372,996.58	41,202,600	328,980.00	1,392,421.35	168,000.00	1,889,401.35	19,520.00	50,300.00
49. Ridgefield	....	1,655,774.90	30,689,650	1,217,127.00	7,609,360.53	20,000.00	8,846,487.53	60,960.00	35,000.00
50. Ridgefield Park	1,577,538,00	6,335,163.67	28,212,100	824,930.00	1,070,350.00	80,000.00	1,975,280.00	47,200.00	40,450.00
51. Ridgewood	5,526,001.63	24,430,371.90	147,659,600	726,964.91	2,998,512.70	525,000.00	4,250,477.70	43,840.00	100,800.00
52. River Edge	1,986,342.32	7,116,569.49	24,086,050	172,000.00	1,034,967.68	70,000.00	1,276,976.68	43,680.00	60,900.00
53. Rivervale	1,821,448.40	7,168,702.43	6,887,400	375,000.00	824,803.88	137,700.00	1,337,503.88	14,240.00	41,850.00
54. Rochelle Park	999,924.57	3,348,453,65	7,961,400	300,000.00	468,600.64	5,000.00	773,600.64	43,310.00	29,550.00
55. Rockleigh	187,744.,62	528,999.71	4,405,600	35,000.00	90,549.25	....	125,549.25	1,120.00	700.00
56. Rutherford	3,285,983.12	10,239,429.40	58,542,760	450,000.00	1,841,725.96	140,000.00	2,431,725.96	81,440.00	68,800.00
57. Saddle Brook	1,764,537.36	7,722,563.18	38,486,500	170,000.00	1,634,207.78	60,000.00	1,864,207.78	64,960.00	75,500.00
58. Saddle River	498,674.29	2,368,032.36	5,470,600	365,000.00	278,368.98	35,000.00	678,368.98	2,880.00	10,350.00
59. South Hackensack	872,355.00	2,351,520.46	6,422,100	200,000.00	570,602.79	5,000.00	775,602.79	18,560.00	7,450.00
60. Teaneck	9,197,494.00	28,692,527.93	131,465,500	1,100,000.00	3,357,000.00	250,000.00	4,707,000.00	129,920.00	145,150.00
61. Tenafly	3,715,563,15	13,478,703.74	73,464,450	635,000.00	1,268,628.07	125,000.00	2,028,628.07	33,760.00	56,600.00
62. Teterboro	380,914.59	846,495.30	49,607,440	175,000.00	378,762.28	....	553,762.28	....	....
63. Upper Saddle River	533,277.80	7,582,284.54	14,307,023	456,000.00	899,245.85	150,000.00	1,505,245.85	5,920.00	32,550.00
64. Waldwick	1,249,771.12	6,943,813.08	24,078,550	352,000.00	1,635,812.29	68,500.00	2,056,312,29	33,760.00	58,050.00
65. Wallington	951,428,14	3,603,957.52	14,958,700	123,000.00	938,962.38	170,000.00	1,231,962,38	81,120.00	30,550.00
66. Washington	2,032,164.62	6,685,490.77	30,055,100	318,929.84	833,125.46	85,000.00	1,237,055.30	17,920.00	48,000.00
67. Westwood	1,706,604.71	6,787,814.55	38,561,000	275,000.00	1,153,258.97	75,000.00	1,503,258.97	29,280.00	42,500.00
68. Woodcliff Lake	1,841,795.37	6,063,474.20	24,142,200	250,000.00	584,079.55	70,000.00	904,079.55	7,200.00	22,800.00
69. Wood-Ridge	1,154,052.29	4,123,018.40	15,905,700	39,400.00	1,216,516.02	124,700.00	1,380,616.02	56,640.00	37,950.00
70. Wyckoff	1,290,910.79	11,548,304.92	41,248,300	950,000.00	1,332,99492	327,000.00	2,609,994.92	35,360.00	75,700.00
Totals	$133,606,956.39	$538,423,193.67	$3.204,516,478	$27,847,710.79	$105,980,595.05	$9,931,260.74	$143,559,566.58	$3,286,830.00	$3,199,250.00

Net County Taxes Apportioned (12A III) $80,432,000.00
‡Adjustments (Net Total 12A IIb) (+) 975,167.47

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bass River Township	$ 16,873,600	$ 12,507,350	$ 29,380,950	$ 552,906	....	....	....	....	$ 29,933,856
2. Beverly City	2,236,600	12,051,250	14,287,850	92,697	....	....	....	....	14,380,547
3. Bordentown City	11,222,750	44,447,250	55,670,000	511,598	....	....	....	....	56,181,598
4. Bordentown Township	29,364,360	84,826,829	114,191,189	3,002,228	....	....	$484,960	$484,960	116,708,457
5. Burlington City*	30,937,200	111,276,475	142,213,675	5,476,010	....	....	....	....	147,689,685
6. Burlington Township	49,294,300	112,066,300	161,360,600	1,798,712	....	....	....	....	163,159,312
7. Chesterfield Township	10,024,600	25,138,800	35,163,400	1,014,127	....	....	....	....	36,177,527
8. Cinnaminson Township	49,450,005	153,523,005	202,973,010	2,544,934	....	....	....	....	205,517,944
9. Delanco Township	8,723,772	31,076,750	39,800,522	292,343	....	....	....	....	40,092,865
10. Delran Township	27,811,450	107,480,800	135,292,250	1,414,722	....	....	....	....	136,706,972
11. Eastampton Township	10,058,640	31,936,575	41,995,215	494,318	....	....	....	....	42,489,533
12. Edgewater Park Township ...	24,382,750	72,075,930	96,458,680	884,607	....	**$32,890	....	32,890	97,310,597
13. Evesham Township*	147,984,192	300,992,108	448,976,300	6,096,612	....	....	....	....	455,072,912
14. Fieldsboro Boro	1,080,650	4,514,910	5,595,560	36,139	....	....	....	....	5,631,699
15. Florence Township	28,823,770	103,699,505	132,523,275	1,754,578	....	....	407,600	407,600	133,870,253
16. Hainesport Township	16,770,650	36,267,010	53,037,660	843,832	....	....	....	....	53,881,492
17. Lumberton Township†	21,428,372	61,639,700	83,068,072	835,357	....	....	....	....	83,903,429
18. Mansfield Township	16,145,400	26,014,150	42,159,550	962,544	....	....	....	....	43,122,094
19. Maple Shade Township	25,621,762	99,841,149	125,462,911	1,006,913	....	....	....	....	126,469,824
20. Medford Township	100,336,000	207,536,850	307,872,850	4,498,078	....	....	....	....	312,370,928
21. Medford Lakes Boro	12,177,451	45,245,415	57,422,866	243,705	....	....	....	....	57,666,571
22. Moorestown Township	65,316,400	212,340,800	277,657,200	7,087,052	....	1,000	....	142,300	284,601,952
23. Mount Holly Township	24,590,700	84,548,600	109,139,300	5,384,482	....	**141,300	....	....	114,523,782
24. Mount Laurel Township	98,395,250	244,878,905	343,274,155	3,430,837	....	....	....	....	346,704,992
25. New Hanover Township†	2,518,000	5,527,750	8,045,750	3,449,497	....	....	....	....	11,495,247

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
26. North Hanover Township	$ 10,736,640	$ 23,786,180	$ 34,522,820	$ 602,267	....	....	....	....	$ 35,125,087
27. Palmyra Boro	16,855,650	56,625,650	73,481,300	629,692	....	....	....	....	74,110,992
28. Pemberton Boro	2,990,050	9.251,300	12,241,350	625,554	....	....	....	....	12,866,904
29. Pemberton Township	72,249,703	191,055,250	263,304,953	4,095,193	....	....	....	....	267,400,146
30. Riverside Township	9,709,700	45,966,450	55,676,150	1,762,695	....	....	....	....	57,438,845
31. Riverton Boro*	9,627,300	34,860,200	44,487,500	398,342	....	....	....	....	44,885,842
32. Shamong Township†	25,560,250	43,793,000	69,353,250	1,292,289	....	....	....	....	70,645,539
33. Southampton Township†	46,836,300	115,395,800	162,232,100	4,095,866	....	....	....	....	166,327,966
34. Springfield Township	11,655,950	24,159,600	35,815,550	1,006,263	....	....	....	....	36,821,813
35. Tabernacle Township†	33,319,000	61,715,710	95,034,710	810,723	....	....	....	....	95,845,433
36. Washington Township	3,863,645	8,390,650	12,254,295	428,714	....	....	....	....	12,683,009
37. Westampton Township†	19,894,050	42,816,200	62,710,250	835,526	....	....	....	....	63,545,776
38. Willingboro Township†	43,503,640	457,403,730	500,907,370	4,966,075	....	....	....	....	505,873,445
39. Woodland Township	20,740,550	7,993,693	28,734,243	476,358	....	....	....	....	29,210,601
40. Wrightstown Boro	2,007,527	6,349,283	8,356,810	1,750,647	....	....	....	....	10,107,457
Totals	$1,161,118,579	$3,361,016,862	$4,522,135,441	$77,485,232	....	$175,190	$892,560	$1,067,750	$4,598,552,923

*Revalued District
†ReAssessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bass River Township	$3.20	80.24	....	....	$ 8,116,372	$ 38,050,228	$ 2[illegible]2,851.83	....	....
2. Beverly City	4.66	54.37	....	....	12,843,497	27,224,044	[illegible]599.99	....	....
3. Bordentown City	3.01	102.57	$ 3,774	....	1,159,953	57,345,325	350,929.92	....	....
4. Bordentown Township	3.05	93.21	1,992	....	13,174,918	129,885,367	794,845.23	....	....
5. Burlington City*	1.02	113.59	41,033	$ 7,057,474	....	140,673,244	860,862.62	....	....
6. Burlington Township	2.98	81.64	7,111	....	50,736,749	213,903,172	1,308,999.75	....	....
7. Chesterfield Township	2.96	85.79	....	....	7,289,859	43,467,486	266,003.23	....	....
8. Cinnaminson Township	4.00	64.78	....	....	120,962,280	326,480,224	1,997,925.19	....	....
9. Delanco Township	4.67	63.14	7,236	....	28,380,971	68,481,072	419,076.11	....	....
10. Delran Township	4.00	62.42	....	....	88,835,485	225,542,457	1,380,227.43	....	....
11. Eastampton Township	3.33	95.76	176	....	2,398,615	44,888,324	274,698.18	....	....
12. Edgewater Park Township	3.03	87.49	....	....	17,671,169	114,961,766	703,641.31	....	....
13. Evesham Township*	2.06	120.22	....	71,576,611	....	383,496,301	2,346,840.20	....	....
14. Fieldsboro Boro	3.56	83.91	....	....	3,273,332	8,905,031	54,495.17	....	....
15. Florence Township	2.76	94.06	3,447	....	24,627,575	158,501,275	969,962.86	....	....
16. Hainesport Township	3.09	91.78	185	....	6,648,251	60,529,928	370,418.38	....	....
17. Lumberton Township†	2.28	103.71	157	....	879,813	84,783,399	518,839.68	....	....
18. Mansfield Township	2.95	75.44	....	....	15,206,864	58,328,958	356,949.35	....	....
19. Maple Shade Township	4.43	54.94	2,656	....	107,164,879	233,637,359	1,429,764.89	....	....
20. Medford Township	2.83	87.57	....	....	47,120,395	359,491,323	2,199,939.55	....	....
21. Medford Lakes Boro	4.20	65.55	....	....	30,400,407	88,066,978	538,933.84	....	....
22. Moorestown Township	4.19	64.79	1,790	....	167,459,107	452,062,849	2,766,439.33	....	....
23. Mount Holly Township	3.40	94.12	16,654	....	11,718,789	126,259,225	772,654.73	....	....
24. Mount Laurel Township	2.74	89.40	....	....	46,510,827	393,215,819	2,406,319.64	....	....
25. New Hanover Township†	2.26	101.84	....	....	26,607	11,521,854	70,509.06	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. North Hanover Township	$2.40	81.70	....	....	$ 8,927,374	$ 44,052,461	$ 269,583.04	....	....
27. Palmyra Boro	3.56	80.16	$ 102	....	20,129,849	94,240,943	576,715.97	....	....
28. Pemberton Boro	2.95	91.79	....	....	1,472,541	14,339,445	87,751.56	....	....
29. Pemberton Township	2.55	100.31	1,057	....	1,185,348	268,586,551	1,643,639.62	....	....
30. Riverside Township	4.12	61.96	8,375	....	40,863,446	98,310,686	601,620.99	....	....
31. Riverton Boro*	2.59	99.11	....	....	1,016,333	45,902,175	280,902.53	....	....
32. Shamong Township†	2.54	98.81	....	....	1,306,298	71,951,837	440,315.79	....	....
33. Southampton Township†	1.86	104.04	....	$ 4,180,068	....	162,147,898	992,278.72	....	....
34. Springfield Township	2.97	75.81	....	....	13,214,934	50,036,747	306,204.41	....	....
35. Tabernacle Township†	2.54	98.11	....	....	2,388,863	98,234,296	601,153.65	....	....
36. Washington Township	3.59	51.51	....	....	12,688,831	25,371,840	155,265.30	....	....
37. Westampton Township†	2.81	102.38	....	....	298,189	63,843,965	390,698.93	....	....
38. Willingboro Township†	3.08	115.08	....	61,336,310	....	444,537,135	2,720,385.04	....	....
39. Woodland Township	2.67	63.00	260	....	17,314,070	46,524,931	284,713.53	....	....
40. Wrightstown Boro	4.16	65.29	....	....	5,121,306	15,228,762	93,193.81	....	....
Totals	....	....	$96,005	$144,150,463	$938,534,195	$5,393,032,660	$33,003,150.36	....	....

Revalued District
† Reassessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 2,783.25	....	$ 230,068.58	$ 12,682.19	....	$ 321,196.00	P$ 368,792.62	....	....
2. Beverly City	....	....	166,599.99	9,073.81	....	330,874.50	....	$ 16,751.00	
3. Bordentown City	9,625.66	....	341,304.24	19,113.25	....	629,234.00	B 392,891.45	....	....
4. Bordentown Township	7,200.13	....	787,645.10	43,290.84	....	1,257,199.00	B 971,939.07	16,901.60	....
5. Burlington City*	3,228.24	....	857,634.38	46,886.44	....	499,619.00	....	97,899.00	....
6. Burlington Township	7,462.82	....	1,301,536.93	71,293.98	....	3,374,131.34	....	104,266.00	....
7. Chesterfield Township	2.39	....	266,000.84	14,487.75	....	386,696.00	N 373,639.91	....	....
8. Cinnaminson Township	7,808.37	....	1,990,116.82	108,815.91	....	5,568,093.00	....	....	....
9. Delanco Township	440.26	....	418,635.85	22,824.78	....	1,161,459.00	....	....	....
10. Delran Township	18,575.55	....	1,361,651.88	75,173.35	....	3,274,876.00	....	....	....
11. Eastampton Township	136.50	....	274,561.68	14,961.34	....	654,737.00	RV 295,264.23	....	....
12. Edgewater Park Township	8,905.60	....	694,735.71	38,323.47	....	1,898,319.96	....	....	....
13. Evesham Township*	36,487.38	....	2,310,352.82	127,819.37	....	3,789,506.50	L 2,216,557.85	....	....
14. Fieldsboro Boro	12.09	....	54,483.08	2,968.10	....	142,615.00	....	....	....
15. Florence Township	1,284.90	....	968,677.96	52,828.52	....	2,354,812.00	....	....	....
16. Hainesport Township	1,228.40	....	369,189.98	20,174.68	....	664,981.00	RV 504,693.06	....	....
17. Lumberton Township†	609.04	....	518,230.64	28,258.36	....	785,007.00	RV 547,831.97	....	....
18. Mansfield Township	3,360.92	....	353,588.43	19,441.09	....	373,605.84	N 522,085.40	....	....
19. Maple Shade Township	5,257.69	....	1,424,507.20	77,871.38	....	3,283,306.50	....	....	....
20. Medford Township	7,346.28	....	2,192,593.27	119,818.51	....	3,620,743.00	L 1,842,533.81	....	....
21. Medford Lakes Boro	81.30	....	538,852.54	29,352.77	....	773,828.00	L 806,642.60	....	....
22. Moorestown Township	4,511.77	....	2,761,927.56	....	....	7,364,428.00	....	....	....
23. Mount Holly Township	14,457.28	....	758,197.45	42,082.25	....	1,387,338.72	RV 938,768.50	....	....
24. Mount Laurel Township	33,873.07	....	2,372,446.57	....	....	3,806,662.48	L 2,225,480.85	....	....
25. New Hanover Township†	84.75	....	70,424.31	3,840.28	....	....	185,348.28	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	$ 191.76	....	$ 269,391.28	$ 14,682.74	....	$ 255,263.00	N$ 303,403.90	....	....
27. Palmyra Boro	1,638.38	....	575,077.59	31,410.56	....	1,556,169.00	....	....	....
28. Pemberton Boro	290.45	....	87,461.11	4,779.39	....	220,800.00	....	....	....
29. Pemberton Township	10,096.21	....	1,633,543.41	89,519.95	....	3,282,094.50	....	....	....
30. Riverside Township	496.98	....	601,124.01	32,766.99	....	1,380,927.00	....	....	....
31. Riverton Boro*	208.75	....	280,693.78	15,299.24	....	675,146.00	....	....	....
32. Shamong Township†	3,200.49	....	437,115.30	23,981.60	....	1,038,430.30	L 290,346.91	....	....
33. Southampton Township†	775.62	....	991,503.10	54,043.94	....	1,130,973.75	L 908,037.91	....	....
34. Springfield Township	218.71	....	305,985.70	16,677.30	....	330,700.00	N 414,164.79	....	....
35. Tabernacle Township†	5,439.80	....	595,713.85	32,741.54	....	1,257,236.00	L 402,076.07	....	....
36. Washington Township	528.12	....	154,737.18	8,456.48	....	292,079.00	....	....	....
37. Westampton Township†	1,178.09	....	389,520.84	21,279.24	....	736,544.00	RV 541,417.44	....	....
38. Willingboro Township†	3,069.36	....	2,717,315.68	....	....	9,975,121.00	....	....	....
39. Woodland Township	677.71	....	284,035.82	15,506.81	....	452,784.00	....	....	....
40. Wrightstown Boro	2,783.61	....	90,410.20	5,075.80	....	....	NHW278,038.72	....	....
Totals	$205,557.70	....	$32,797,592.66	$1,367,604.00	....	$70,287,538.39	$15,129,955.37	$235,817.60	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$1,364,830.52
L—Lenape Regional High School	$8,491,676.00
N—Northern Burlington County Regional High School	$1,613,294.00
NHW—New Hanover-Wrightstown School District	$ 463,387.00
PL—Pinelands Regional High School	$ 368,792.62
RV—Rancocas Valley Regional High School	$2,827,975.23

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bass River Township	$ 24,000.00	$ 956,739.30	$ 7,612,900	$ 113,000.00	$ 153,400.00	$ 119,000.00	$ 385,400.00	$ 12,800	$ 5,300
2. Beverly City	146,264.00	669,563.30	2,030,100	84,598.00	278,562.00	55,000.00	418,160.00	19,200	9,800
3. Bordentown City	303,000.00	1,685,542.94	11,809,600	75,100.00	541,900.00	7[illegible]00.00	692,000.00	26,080	13,200
4. Bordentown Township	472,493.40	3,549,474.01	25,020,630	206,600.00	895,000.00	70,[illegible].00	1,173,600.00	21,760	36,400
5. Burlington City*	....	1,502,038.82	45,945,277	3,000,000.00	7,879,066.00	60,000.00	10,939,066.00	86,240	36,650
6. Burlington Township	....	4,851,228.25	15,716,800	1,241,071.00	3,721,155.00	175,000.00	5,137,226.00	27,360	43,650
7. Chesterfield Township	29,337.00	1,070,161.50	40,944,800	260,400.00	323,062.00	50,000.00	633,462.00	7,680	8,950
8. Cinnaminson Township	543,516.20	8,210,541.93	19,228,500	420,000.00	1,914,953.81	135,000.00	2,469,953.81	34,560	81,000
9. Delanco Township	268,767.00	1,871,686.63	2,555,100	136,000.00	477,921.00	75,000.00	688,921.00	23,360	18,050
10. Delran Township	752,000.00	5,463,701.23	11,565,000	275,000.00	1,059,440.00	100,000.00	1,434,440.00	35,680	55,050
11. Eastampton Township	173,520.00	1,413,044.28	1,083,250	153,250.00	355,500.00	50,000.00	558,750.00	6,240	9,800
12. Edgewater Park Township	311,000.00	2,942,379.14	5,892,300	424,261.00	571,467.00	105,000.00	1,100,728.00	15,040	31,000
13. Evesham Township*	887,390.00	9,331,626.54	52,818,449	1,130,900.00	2,125,046.00	270,000.00	3,525,946.00	26,720	64,650
14. Fieldsboro Boro	....	200,066.18	328,750	86,000.00	116,054.00	14,000.00	216,054.00	3,200	2,000
15. Florence Township	307,855.00	3,684,173.48	15,373,480	273,200.00	1,150,000.00	224,567.21	1,650,767.21	76,000	39,450
16. Hainesport Township	102,340.00	1,661,378.72	4,434,800	300,000.00	324,160.00	130,000.00	754,160.00	21,120	14,150
17. Lumberton Township†	33,579.00	1,912,906.97	5,683,700	774,500.00	659,921.00	60,000.00	1,494,421.00	11,040	17,250
18. Mansfield Township	....	1,268,720.76	6,620,800	172,095.65	462,725.00	69,000.00	703,820.65	11,520	8,600
19. Maple Shade Township	812,488.00	5,598,173.08	8,664,700	579,000.00	1,234,856.14	253,000.00	2,066,856.14	114,400	69,750
20. Medford Township	1,063,677.47	8,839,366.06	43,802,050	625,000.00	1,380,065.90	350,000.00	2,355,065.90	21,600	49,900
21. Medford Lakes Boro	470,984.25	2,419,660.16	1,417,100	120,000.00	326,874.24	45,500.00	492,374.24	6,400	20,950
22. Moorestown Township	1,772,117.79	11,898,473.35	32,875,240	441,000.00	2,314,327.05	232,672.00	2,987,999.05	51,200	62,050
23. Mount Holly Township	759,216.00	3,885,602.92	32,213,650	196,639.00	1,083,300.00	170,145.00	1,450,084.00	46,400	43,250
24. Mount Laurel Township	1,074,000.00	9,478,583.90	19,192,600	750,430.52	1,871,512.87	280,000.00	2,901,943.39	27,680	58,700
25. New Hanover Township†	....	259,612.87	618,682,850	220,000.00	526,361.60	11,074.90	757,436.50	2,080	2,800

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
26. North Hanover Township	....	$ 842,740.92	$ 25,712,100	$ 259,461.90	$ 783,746.98	$ 32,000.00	$ 1,075,208.88	$ 5,280	$ 8,650
27. Palmyra Boro	$ 469,113.65	2,631,770.80	14,707,600	200,000.00	523,705.65	65,000.00	788,705.65	42,880	32,150
28. Pemberton Boro	65,620.00	378,660.50	2,518,950	70,500.00	86,880.00	27,000.00	184,380.00	4,000	3,250
29. Pemberton Township	1,798,577.04	6,803,734.90	74,880,461	165,000.00	1,844,623.06	600,000.00	2,609,623.06	50,880	122,350
30. Riverside Township	346,400.00	2,361,218.00	15,007,500	384,000.00	716,000.00	95,000.00	1,195,000.00	75,680	32,000
31. Riverton Boro*	191,374.36	1,162,515.38	8,589,750	50,000.00	287,007.74	19,800.00	356,807.74	11,200	12,750
32. Shamong Township†	....	1,789,874.11	21,597,750	36,990.34	324,640.61	100,000.00	461,630.95	4,960	9,250
33. Southampton Township†	....	3,084,558.70	3,397,200	1,102,000.00	659,226.50	80,114.00	1,841,340.50	76,640	40,000
34. Springfield Township	23,971.92	1,091,499.71	3,018,000	210,000.00	310,777.98	75,000.00	595,777.98	10,720	9,350
35. Tabernacle Township†	137,674.74	2,425,442.20	11,364,000	365,000.00	288,912.69	120,000.00	773,912.69	10,720	13,750
36. Washington Township	....	455,272.66	15,293,000	92,300.00	72,000.00	10,000.00	174,300.00	5,600	3,000
37. Westampton Township†	93,913.44	1,782,674.96	16,799,300	310,000.00	637,129.31	30,000.00	977,129.31	5,280	18,800
38. Willingboro Township†	1,843,414.00	15,535,850.68	37,656,470	655,000.00	3,249,166.00	252,000.00	4,156,166.00	28,320	162,950
39. Woodland Township	26,829.63	779,156.26	17,080,160	83,000.00	215,217.54	70,000.00	468,217.54	3,680	4,200
40. Wrightstown Boro	46,143.50	419,668.22	1,252,343	55,000.00	151,834.41	21,000.00	227,834.41	800	1,900
Totals	$16,350,582.39	$136,169,090.41	$1,300,387,010	$16,201,297.41	$41,897,499.08	$4,775,873.11	$62,874,669.60	$1,072,000	$1,276,700

*Revalued District
†Reassessed District

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$25,893,464.97
Rate per $100 to be applied to Col. II for apportionment of County Taxes	.6119590
Rate per $100 to be applied to Col. II (less Moorestown, Mt. Laurel and Willingboro) for apportionment of county library taxes	0.0333300
New County Taxes Apportioned (12 A III)	$32,797,592.66
††Adjustments (Net Total 12 A IIb) ±	205,557.70
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	33,003,150.36

††Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Audubon Boro	$ 24,540,250	$ 72,729,500	$ 97,269,750	$ 697,642	....	....	....	....	$ 97,967,392
2. Audubon Park	499,000	3,299,600	3,798,600	73,284	....	....	....	....	3,871,884
3. Barrington Boro	13,874,651	58,245,356	72,120,007	552,056	....	....	$1,647,226	$1,647,226	71,024,837
4. Bellmawr Boro	42,442,000	124,639,400	167,081,400	1,712,163	....	....	....	....	168,793,563
5. Berlin Boro	23,838,867	65,635,713	89,474,580	3,643,810	....	....	....	....	93,118,390
6. Berlin Twp.	17,733,450	39,562,800	57,296,250	438,118	....	....	....	....	57,734,368
7. Brooklawn Boro	6,398,640	19,113,700	25,512,340	414,926	....	....	....	....	25,927,266
8. Camden City	37,610,335	205,569,985	243,180,320	28,892,588	....	....	....	....	272,072,908
9. Cherry Hill Twp.	323,188,075	809,278,585	1,132,466,660	13,554,783	....	....	....	....	1,146,021,443
10. Chesilhurst Boro	4,710,550	10,727,000	15,437,550	206,993	....	....	....	....	15,644,543
11. Clementon Boro	14,496,495	43,328,940	57,825,435	860,642	....	....	....	....	58,686,077
12. Collingswood Boro	19,188,600	86,083,800	105,272,400	2,830,196	....	....	....	....	108,102,596
13. Gibbsboro	9,703,300	20,344,200	30,047,500	671,497	....	....	....	....	30,718,997
14. Gloucester City	32,811,200	93,722,000	126,533,200	4,200,866	....	....	....	....	130,734,066
15. Gloucester Twp.	123,531,975	345,148,650	468,680,625	6,197,783	....	....	....	....	474,878,408
16. Haddon Twp.	52,841,250	175,120,911	227,962,161	1,639,630	....	....	....	....	229,601,791
17. Haddonfield Boro	49,340,600	104,393,100	153,733,700	5,202,838	....	....	....	....	158,936,538
18. Haddon Heights Boro	22,442,850	77,163,655	99,606,505	994,847	....	....	....	....	100,601,352
19. Hi-Nella Boro	835,082	3,840,600	4,675,682	52,827	....	....	....	....	4,728,509
20. Laurel Springs Boro	3,934,300	12,952,940	16,887,240	4,277,086	....	....	....	....	21,164,326
21. Lawnside Boro	7,252,950	31,992,608	39,245,558	260,730	....	....	....	....	39,506,288
22. Lindenwold Boro	40,670,300	129,148,450	169,818,750	1,855,058	....	....	....	....	171,673,808
23. Magnolia Boro	14,181,280	39,473,550	53,654,830	372,059	....	....	....	....	54,026,889
24. Merchantville Boro	9,011,050	21,944,100	30,955,150	3,635,096	....	....	....	....	34,590,246
25. Mt. Ephraim Boro	9,481,015	31,614,880	41,095,895	442,340	....	....	....	....	41,538,235
26. Oaklyn Boro	9,943,830	36,538,000	46,481,830	251,644	....	....	....	....	46,733,474
27. Pennsauken	127,999,600	385,274,000	513,273,600	5,702,182	....	....	....	....	518,975,782
28. Pine Hill Boro	24,985,100	62,795,675	87,780,775	808,650	....	....	....	....	88,589,425
29. Pine Valley	658,000	1,109,700	1,767,700	56,177	....	....	....	....	1,823,877
30. Runnemede Boro	22,457,800	71,781,000	94,238,800	1,571,691	....	....	....	....	95,810,491
31. Somerdale Boro	6,682,680	32,126,260	38,808,940	315,931	....	....	....	....	39,124,871
32. Stratford Boro	28,602,900	70,625,800	99,228,700	1,295,336	....	....	....	....	100,524,066
33. Tavistock Boro	357,000	545,100	902,100	5,833	....	....	....	....	907,933
34. Voorhees Twp.	21,703,158	239,336,290	261,039,448	2,801,052	....	....	....	....	263,840,500
35. Waterford Twp.	41,971,850	79,526,350	121,498,200	1,674,973	....	....	....	....	123,173,173
36. Winslow Twp.	79,893,000	160,644,400	240,537,400	14,022,838	....	....	....	....	254,560,238
37. Woodlynne Boro	3,817,100	11,812,850	15,629,950	112,925	....	....	....	....	15,742,875
Totals	$1,273,630,083	$3,777,189,448	$5,050,819,531	$112,299,122	....	....	$1,647,226	$1,647,226	$5,161,471,427

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1980 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes	
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Audubon Boro	$4.767	78.16	....	....	$ 31,510,255	$ 129,477,647	$ 1,448,221.19	....	....
2. Audubon Park	4.054	100.00	....	....	187,751	4,059,635	45,407.44	....	....
3. Barrington Boro	5.140	69.76	$ 4,115	....	37,846,819	108,875,771	1,217,787.02	....	....
4. Bellmawr Boro	3.429	99.64	29,882	....	3,748,570	172,572,015	1,930,236.26		
5. Berlin Boro	3.079	94.66	5,479	....	7,079,215	100,203,084	1,120,782.10		
6. Berlin Twp.	3.486	86.01	....	....	9,851,736	67,586,104	755,957.73	....	....
7. Brooklawn Boro	2.986	96.00	....	....	2,070,518	27,997,784	313,156.17	....	....
8. Camden City	8.191	58.21	2,466,286	....	239,404,874	513,944,068	5,748,515.82	....	....
9. Cherry Hill Twp.	3.924	86.15	....	....	218,014,987	1,364,036,430	15,256,891.92	....	....
10. Chesilhurst Boro	2.994	104.81	....	$ 524,559	....	15,119,984	169,118.62	....	....
11. Clementon Boro	3.585	97.66	....	....	2,536,789	61,222,866	684,784.23	....	....
12. Collingswood Boro	5.658	59.43	....	....	75,271,950	183,374,548	2,051,063.73	....	....
13. Gibbsboro	3.659	89.80	....	....	5,207,682	35,926,679	401,843.70	....	....
14. Gloucester City	3.086	96.93	12,826	....	17,183,849	147,930,741	1,654,621.00	....	....
15. Gloucester Twp.	3.596	86.23	....	....	79,789,692	554,668,100	6,204,021.43	....	....
16. Haddon Twp.	3.138	100.63	1,270	....	2,107,888	231,710,949	2,591,711.50	....	....
17. Haddonfield Boro	5.765	57.22	....	....	118,278,358	277,214,896	3,100,677.96	....	....
18. Haddon Heights Boro	3.906	82.61	6,580	....	22,341,375	122,949,307	1,375,201.01	....	....
19. Hi-Nella Boro	6.120	54.48	....	....	4,054,592	8,783,101	98,239.91	....	....
20. Laurel Springs Boro	5.071	64.89	....	....	9,483,914	30,648,240	342,803.81	....	....
21. Lawnside Boro	3.613	91.44	....	....	5,017,570	44,523,858	498,004.06	....	....
22. Lindenwold Boro	3.233	95.53	32	....	6,926,396	178,600,236	1,997,662.55	....	....
23. Magnolia Boro	3.518	94.46	....	....	4,186,635	58,213,524	651,124.43	....	....
24. Merchantville Boro	6.137	58.75	2,113	....	22,525,252	57,117,611	638,866.52	....	....
25. Mt. Ephraim Boro	4.808	65.38	36	....	22,766,160	64,304,431	719,251.86	....	....
26. Oaklyn Boro	3.954	83.18	6,214	....	10,204,004	56,943,692	636,921.22	....	....
27. Pennsauken	3.638	89.03	130,321	....	98,386,062	617,492,185	6,906,715.46	....	....
28. Pine Hill Boro	3.004	108.86	....	6,882,504	....	81,766,921	914,571.67	....	....
29. Pine Valley	3.582	118.73	....	256,084	....	1,567,793	17,535.93	....	....
30. Runnemede Boro	3.461	90.28	....	....	12,436,148	108,246,639	1,210,750.12	....	....
31. Somerdale Boro	5.916	57.21	....	....	30,313,185	69,438,056	776,672.00	....	....
32. Stratford Boro	3.076	99.80	....	....	2,123,225	102,647,291	1,148,120.82	....	....
33. Tavistock Boro	2.134	102.06	....	....	76,047	983,980	11,005.92	....	....
34. Voorhees Twp.	2.913	100.23	....	....	4,674,914	268,515,414	3,003,373.34	....	....
35. Waterford Twp.	2.681	105.58	380	5,335,330	....	117,838,203	1,318,032.77	....	....
36. Winslow Twp.	2.754	99.78	6,469	....	7,929,138	262,496,845	2,936,043.82	....	....
37. Woodlynne Boro	5.950	74.77	....	....	5,493,002	21,235,877	237,525.53	....	....
Totals	....	....	$2,671,983	$12,938,477	$1,119,028,572	$8,270,233,505	$70,133,225.59	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Boro	$ 13.72		$ 1,448,207.47		$ 41,982.28	$ 2,547,003.25			
2. Audubon Park			45,407.44	$ 1,024.54	1,316.31	26,174.00			
3. Barrington Boro	841.89		1,217,145.33	27,477.11	35,302.26	1,784,175.75			
4. Bellmawr Boro	2,316.58		1,927,919.68	43,552.20	55,955.35	1,869,642.00	B 905,169.25		
5. Berlin Boro	4,402.11		1,116,379.99	25,288.37	32,490.20	920,514.42	E 532,640.79		
6. Berlin Twp.	1,244.32		754,713.41	17,056.79	21,914.35	498,490.00	L 462,652.13		
7. Brooklawn Boro	59.90		313,098.27	7,065.83	9,078.10	387,446.00			
8. Camden City	169,183.00		5,579,335.82		186,643.02	7,478,506.00			
9. Cherry Hill Twp.	358,738.76		14,898,153.16			27,092,587.25			
10. Chesilhurst Boro	330.75		168,787.87	3,815.85	4,902.56	135,549.00	L 121,251.37		
11. Clementon Boro	3,888.49		680,895.74	15,450.89	19,851.12	582,183.00	L 453,864.01		
12. Collingswood Boro	14,091.27		2,036,972.46		59,458.00	2,929,806.00			
13. Gibbsboro	553.98		401,289.72	9,098.86	11,648.99	318,018.50	E 229,760.95		
14. Gloucester City	4,538.73		1,650,082.27		47,965.58	1,944,687.50			
15. Gloucester Twp.	64,153.05		6,139,868.38	139,982.25	179,847.53	5,798,205.18	B 2,456,890.61		
16. Haddon Twp.	41,764.98		2,549,946.52	58,477.15	75,130.77	3,877,626.80			
17. Haddonfield Boro	3,493.29		3,097,184.67		89,885.13	4,941,951.00			
18. Haddon Heights Boro	2,434.77		1,372,786.24		39,865.51	2,032,985.00			
19. Hi-Nella Boro	22,249.71		75,990.20	2,216.60	2,847.86	136,514.50			
20. Laurel Springs Boro	2,214.08		340,589.73	7,734.73	9,937.49	532,858.00			
21. Lawnside Boro	17,038.32		480,965.74	11,236.54	14,436.57	786,587.15			
22. Lindenwold Boro	18,459.92		1,979,202.63	45,073.54	57,909.96	1,118,869.00	L 1,234,493.10		
23. Magnolia Boro	174.87		650,949.56	14,691.41	18,875.35	515,391.73	S 343,868.94		
24. Merchantville Boro	575.96		638,290.56	14,414.83	18,520.01	1,001,814.00			
25. Mt. Ephraim Boro	829.90		718,421.96	16,228.56	2,850.29	821,420.50			
26. Oaklyn Boro	2,871.25		634,049.97	14,370.94	18,463.62	894,076.78			
27. Pennsauken	41,285.67		6,865,429.81		200,217.82	10,298,570.87			
28. Pine Hill Boro	15,599.61		898,972.06	20,635.61	26,512.39	896,070.00	L 595,448.11		
29. Pine Valley			17,535.93	395.67	508.34				
30. Runnemede Boro	5,151.46		1,205,596.66		35,098.26	1,096,010.27	B 589,786.14		
31. Somerdale Boro	4,418.02		772,253.98	17,524.16	22,514.83	646,500.00	S 462,069.35		
32. Stratford Boro	2,641.00		1,145,479.82		33,282.71	1,066,803.50	S 670,587.71		
33. Tavistock Boro			11,005.92	248.33	319.04	2,532.00			
34. Voorhees Twp.	11,333.74		2,992,039.60	67,765.53	87,064.37	2,638,152.00	E 1,410,857.52		
35. Waterford Twp.	6,207.46		1,311,825.29		38,208.27	982,787.00	L 734,017.73		
36. Winslow Twp.	13,518.22		2,922,525.60	66,248.37	85,112.57	2,276,702.50	L 1,660,201.42		
37. Woodlynne Boro	829.82		236,696.71	5,359.32	6,886.59	371,528.00			
Totals	$837,248.42		$89,295,977.17	$852,400.00	$1,590,802.40	$91,046,722.45	$12,863,579.13		

B—Black Horse Regional	$3,951,846.00	Lower	$5,285,594.00	
E—Eastern	2,173,259.26	Less Calendar Yr.	23,666.13	$ 5,261,927.87
		S—Sterling Regional		1,476,546.00
				12,863,579.13

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Audubon Boro	$ 632,741.85	$ 4,669,934.85	$ 11,049,200	$ 308,000.00	$ 803,228.69	$ 56,500.00	$ 1,167,728.69	$ 87,360.00	$ 45,000.00
2. Audubon Park	83,000.00	156,922.29	993,700	16,622.68	37,157.32	....	53,780.00	....	....
3. Barrington Boro	586,000.00	3,650,100.45	22,420,500	220,000.00	699,390.00	50,620.00	970,010.00	39,200.00	36,100.00
4. Bellmawr Boro	965,500.00	5,787,738.48	22,079,400	325,000.00	945,808.00	75,000.00	1,345,808.00	62,240.00	60,900.00
5. Berlin Boro	239,314.26	2,866,628.03	17,625,270	148,700.00	582,661.05	100,000.00	831,361.05	26,240.00	21,700.00
6. Berlin Twp.	257,676.00	2,012,502.63	6,069,750	54,000.00	780,376.01	115,900.00	950,276.01	28,160.00	16,950.00
7. Brooklawn Boro	57,352.00	774,042.20	5,929,400	75,000.00	263,800.00	10,000.00	348,800.00	22,080.00	9,950.00
8. Camden City	9,060,027.84	22,284,512.68	148,655,722	489,051.61	28,917,587.20	1,588,782.43	30,995,421.24	546,080.00	115,200.00
9. Cherry Hill Twp.	2,979,655.73	44,970,376.14	274,805,098	3,153,769.00	7,432,939.27	1,500,000.00	12,086,708.27	140,160.00	274,800.00
10. Chesilhurst Boro	33,998.50	465,305.15	1,993,800	50,000.00	159,014.17	72,000.00	281,014.17	7,360.00	3,050.00
11. Clementon Boro	371,452.00	2,103,696.76	5,407,550	200,000.00	296,230.00	80,000.00	576,230.00	34,400.00	17,700.00
12. Collingswood Boro	1,090,300.00	6,116,538.46	15,069,800	305,000.00	930,000.00	200,000.00	1,435,000.00	87,040.00	52,500.00
13. Gibbsboro	154,100.00	1,123,885.02	1,995,800	90,000.00	200,300.00	30,000.00	320,300.00	9,600.00	12,800.00
14. Gloucester City	390,536.80	4,033,272.15	19,190,100	621,802.66	1,877,088.88	380,000.00	2,878,891.54	125,920.00	44,550.00
15. Gloucester Twp.	2,358,448.58	17,073,242.53	107,060,250	575,000.00	3,420,667.25	871,379.00	4,867,046.25	116,960.00	139,700.00
16. Haddon Twp.	642,885.00	7,204,066.24	29,230,000	425,000.00	1,035,000.00	140,000.00	1,600,000.00	113,280.00	73,900.00
17. Haddonfield Boro	1,033,100.00	9,162,120.80	58,024,800	650,000.00	981,000.00	125,000.00	1,756,000.00	43,200.00	52,750.00
18. Haddon Heights Boro	482,546.57	3,928,163.32	21,858,230	248,074.76	728,822.19	25,000.00	1,001,896.95	56,480.00	40,900.00
19. Hi-Nella Boro	72,800.00	289,369.16	3,233,850	5,000.00	174,721.00	12,000.00	191,721.00	2,240.00	2,850.00
20. Laurel Springs Boro	182,000.00	1,073,119.95	2,392,500	70,000.00	159,250.00	8,000.00	237,250.00	13,600.00	9,750.00
21. Lawnside Boro	134,055.00	1,427,261.00	3,765,500	342,333.00	407,026.00	75,000.00	824,359.00	18,240.00	8,550.00
22. Lindenwold Boro	1,114,000.00	5,549,548.23	13,918,835	218,000.00	930,000.00	200,000.00	1,348,000.00	44,640.00	41,950.00
23. Magnolia Boro	356,600.00	1,900,396.99	6,941,434	130,000.00	345,000.00	40,000.00	515,000.00	26,720.00	20,700.00
24. Merchantville Boro	449,675.00	2,122,714.40	6,065,300	191,000.00	585,100.00	15,000.00	791,100.00	19,200.00	13,700.00
25. Mt. Ephraim Boro	420,000.00	1,996,921.33	3,123,200	187,000.00	361,000.00	16,000.00	564,000.00	56,160.00	26,600.00
26. Oaklyn Boro	286,518.00	1,847,479.31	4,901,400	95,000.00	404,390.00	30,000.00	529,390.00	42,560.00	18,850.00
27. Pennsauken	1,514,000.00	18,878,218.50	56,828,700	1,034,000.00	5,958.00	487,000.00	7,479,000.00	246,720.00	154,250.00
28. Pine Hill Boro	423,484.13	2,661,122.30	19,386,000	153,000.00	657,337.00	90,000.00	900,337.00	33,760.00	23,700.00
29 Pine Valley	46,886.00	65,325.94	....	2,000.00	3,458.00	....	5,458.00	....	....
30. Runnemede Boro	369,127.00	3,315,620.33	13,636,800	330,000.00	621,696.00	85,000.00	1,036,696.00	60,800.00	47,050.00
31. Somerdale Boro	393,50.00	2,314,362.32	5,210,159	71,500.00	459,000.00	55,000.00	585,500.00	22,080.00	27,000.00
32. Stratford Boro	175,810.91	3,092,064.65	19,729,100	332,000.00	599,508.09	62,000.00	993,508.09	25,600.00	42,400.00
33. Tavistock Boro	5,266.00	19,371.29	312,500	1,702.46	3,051.54	....	4,754.00	....	....
34. Voorhees Twp.	488,200.00	7,684,079.02	35,303,250	800,000.00	1,101,500.00	270,000.00	2,171,500.00	19,840.00	30,300.00
35. Waterford Twp.	235,000.00	3,301,838.29	20,032,320	504,200.00	874,000.00	130,000.00	1,508,200.00	38,400.00	28,000.00
36. Winslow Twp.	....	7,009,766.46	66,874,300	2,399,920.00	3,376,880.00	500,000.00	6,276,800.00	77,760.00	54,250.00
37. Woodlynne Boro	316,200.00	936,668.62	1,735,950	60,000.00	159,400.00	18,000.00	237,400.00	29,400.00	9,750.00
Totals	$28,421,857.17	$203,871,338.32	$1,072,869,468	$14,881,676.17	$67,271,387.66	$7,513,181.43	$89,666,245.26	$2,323,520.00	$1,578,100.00

Net County Taxes Apportioned (12 A III) $69,295,977.17
‡Adjustments (Net Total 12 A IIb)± 837,248.42
Total County Taxes Apportioned
(Including Adjustments—Total 12 A I) 70,133,225.59

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1980 (Continued)

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Avalon Boro	$ 129,260,000	$ 131,732,050	$ 260,992,050	$ 2,217,457	....	....	....	....	$ 263,209,507
2. Cape May City	40,956,110	69,856,800	110,812,910	1,150,354	....	....	....	....	111,963,264
3. Cape May Point Boro	10,462,600	8,948,400	19,411,000	54,745	....	....	....	....	19,465,745
4. Dennis Township	20,774,990	26,096,310	46,871,300	881,454	....	$1,000	....	$1,000	47,751,754
5. Lower Township	89,030,475	185,295,340	274,325,815	5,294,695	....	....	....	....	279,620,510
6. Middle Township	64,777,850	129,088,800	193,866,650	3,942,662	....	....	....	....	197,809,312
7. North Wildwood City	63,730,020	111,122,060	174,852,080	656,621	....	....	....	....	175,508,701
8. Ocean City	314,018,676	357,966,184	671,984,860	4,502,813	....	....	....	....	676,487,673
9. Sea Isle City	94,667,350	110,453,850	205,121,200	1,234,299	....	....	....	....	206,355,499
10. Stone Harbor Boro	91,363,100	86,873,230	178,236,330	430,058	....	....	....	....	178,666,388
11. Upper Township	50,635,500	87,637,400	138,272,900	2,450,369	....	....	....	....	140,723,269
12. West Cape May Boro	5,235,840	7,985,400	13,221,240	210,100	....	....	....	....	13,431,340
13. West Wildwood Boro	4,399,900	7,016,335	11,416,235	55,040	....	....	....	....	11,471,275
14. Wildwood City	74,529,400	108,419,140	182,948,540	4,794,290	....	....	....	....	187,742,830
15. Wildwood Crest Boro	70,560,800	128,438,300	198,999,100	852,102	....	....	....	....	199,851,202
16. Woodbine Boro	2,724,750	10,462,600	13,187,350	798,573	....	....	....	....	13,985,923
Totals	$1,127,127,361	$1,567,392,199	$2,694,519,560	$29,525,632	....	$1,000	....	$1,000	$2,724,04,192

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Boro	$1.580	73.08	....	....	$ 98,511,099	$ 361,720,606	$ 1,597,050.16	....	....
2. Cape May City	3.381	82.27	$11,473	....	29,462,438	141,437,175	624,466.12	....	....
3. Cape May Point Boro	1.644	78.29	....	....	5,398,032	24,863,777	109,777.26	....	....
4. Dennis Township	2.588	73.10	37	....	18,202,749	65,954,540	291,199.08	....	....
5. Lower Township	2.437	85.99	211	....	51,182,763	330,803,484	1,460,546.48	....	....
6. Middle Township	2.708	93.58	9,448	....	17,387,635	215,206,395	950,168.17	....	....
7. North Wildwood City	2.822	71.15	....	....	75,610,001	251,118,702	1,108,726.34	....	....
8. Ocean City	2.134	76.48	16,972	....	219,247,403	895,752,048	3,954,878.23	$605.65	....
9. Sea Isle City	1.462	93.29	....	....	16,052,523	222,408,022	981,964.42	876.80	....
10. Stone Harbor Boro	1.439	80.27	....	....	45,475,054	224,142,042	969,620.38	....	$433.81
11. Upper Township	.806	79.55	2,381	....	37,095,634	177,821,284	785,107.36	1,820.36	....
12. West Cape May Boro	3.107	68.10	5,274	....	6,398,287	19,834,901	87,574.03	35.93	....
13. West Wildwood Boro	3.492	68.13	....	....	5,441,000	16,912,275	74,670.20	....	120.77
14. Wildwood City	3.280	77.23	....	....	64,535,274	252,278,104	1,113,845.27	966.99	....
15. Wildwood Crest Boro	2.261	72.71	....	....	81,614,627	281,465,829	1,242,713.41	280.89	....
16. Woodbine Boro	3.538	91.68	93	....	1,947,477	15,933,493	70,348.73	97.46	....
Totals	....	....	$45,889	....	$773,562,596	$3,497,652,677	$15,442,655.64	$14,125.45	$1,291.07

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Boro	....	....	$ 1,597,302.88	$ 90,443.50	....	$ 780,473.50	....	....	....
2. Cape May City	....	....	623,044.41	35,283.75	....	554,174.00	$1,148,898.78	....	....
3. Cape May Point Boro	....	....	110,261.03	6,241.65	....	30,250.00	....	....	....
4. Dennis Township	....	....	289,442.19	16,394.89	....	929,898.90	....	....	....
5. Lower Township	....	....	1,460,148.99	82,679.70	....	2,136,578.50	2,146,713.12	....	....
6. Middle Township	....	....	946,331.62	53,605.51	....	4,139,491.00	....	....	....
7. North Wildwood City	....	....	1,106,697.61	62,672.36	....	1,253,891.00	....	....	....
8. Ocean City	....	....	3,954,272.58	....	....	4,349,545.00	....	$149,400.00	....
9. Sea Isle City	....	....	981,067.62	55,555.86	....	783,026.00	....	59,345.00	....
10. Stone Harbor Boro	....	....	990,054.19	56,057.80	....	392,119.00	....	....	....
11. Upper Township	....	....	783,287.00	44,360.85	....	306,788.00	....	....	....
12. West Cape May Boro	....	....	87,538.10	4,956.84	....	95,119.00	145,011.10	....	....
13. West Wildwood Boro	....	....	74,790.97	4,234.44	....	116,805.00	....	....	....
14. Wildwood City	....	....	1,112,878.28	63,019.53	....	1,271,396.50	....	109,272.50	....
15. Wildwood Crest Boro	....	....	1,242,432.52	70,351.70	....	1,460,427.87	....	....	....
16. Woodbine Boro	....	....	70,251.27	3,978.31	....	320,657.75	....	....	....
Totals	....	....	$15,429,821.26	$649,836.69	....	$18,920,641.02	$3,440,623.00	$318,017.50	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Avalon Boro	$ 1,689,730.00	$ 4,157,949.38	$ 32,254,150	$ 972,980.00	$ 560,420.00	$ 70,000.00	$ 1,603,400.00	$ 13,760	$ 9,150
2. Cape May City	1,423,842.64	3,785,243.58	39,235,300	221,683.94	1,068,308.99	402,887.96	1,692,880.89	32,000	14,400
3. Cape May Point Boro	173,350.51	320,103.19	3,156,900	33,800.00	46,686.81	15,800.00	96,286.81	6,400	1,500
4. Dennis Township	....	1,235,735.98	10,007,980	492,325.15	339,395.17	125,000.00	956,720.32	28,800	11,400
5. Lower Township	988,069.93	6,814,210.24	30,676,100	570,000.00	1,184,627.22	590,000.00	2,344,627.22	251,520	66,150
6. Middle Township	217,590.24	5,357,018.37	46,859,045	1,054,103.61	2,157,760.35	300,000.00	3,511,863.96	100,640	33,800
7. North Wildwood City	2,530,072.20	4,953,333.17	9,557,000	520,000.00	856,122.86	425,000.00	1,801,122.86	60,800	18,000
8. Ocean City	5,984,275.46	14,437,493.04	40,148,825	757,000.00	3,695,533.36	445,000.00	4,897,533.36	94,560	50,700
9. Sea Isle City	1,138,176.45	3,017,190.93	22,114,500	400,000.00	840,072.33	70,000.00	1,310,072.23	27,520	10,800
10. Stone Harbor Boro	1,133,185.41	2,571,416.40	34,571,400	464,000.00	539,973.97	28,300.00	1,032,273.97	11,360	5,950
11. Upper Township	....	1,134,435.85	7,184,500	1,925,000.00	2,214,816.98	58,000.00	4,197,816.98	38,240	26,800
12. West Cape May Boro	84,617.44	417,242.48	487,000	25,000.00	75,863.98	38,000.00	138,863.98	12,480	2,850
13. West Wildwood Boro	204,700.00	400,530.41	161,650	29,000.00	46,800.00	30,500.00	106,300.00	7,360	1,200
14. Wildwood City	3,600,876.94	6,157,443.75	25,587,300	270,000.00	2,578,490.10	602,500.00	3,450,990.10	36,160	10,350
15. Wildwood Crest Boro	1,745,500.00	4,518,712.09	14,805,300	223,479.55	1,107,928.40	325,000.00	1,656,407.95	31,360	19,350
16. Woodbine Boro	99,864.62	494,751.95	9,731,375	85,000.00	185,591.95	63,000.00	313,591.95	10,080	4,250
Totals	$21,013,871.84	$59,772,811.31	$326,538,305	$8,023,372.25	$17,496,192.47	$3,588,987.96	$29,110,552.68	$763,040	$286,650

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $10,120,409.09

Rate per $100 to be applied to Col. II for apportionment of County Taxes .... $ .4415148406

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12AIII) $15,429,821.26

†Adjustments (Net Total 12 A IIb)± .... +$12,834.38

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $15,442,655.64

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bridgeton	$ 13,765,600	$ 87,119,550	$ 100,885,150	$ 3,965,716	....	....	....	....	$ 104,850,866
2. Commercial	9,202,169	13,189,850	22,392,019	1,236,283	....	....	....	....	23,628,302
3. Deerfield	5,712,800	19,441,100	25,153,900	905,045	....	....	....	....	26,058,945
4. Downe	8,232,300	11,358,100	19,590,400	745,563	....	....	....	....	20,335,963
5. Fairfield	6,347,200	22,968,500	29,315,700	606,919	....	....	....	....	29,922,619
6. Greenwich	5,172,000	11,336,400	16,508,400	364,685	....	....	....	....	16,873,085
7. Hopewell	11,777,300	37,982,500	49,759,800	1,019,111	....	....	....	....	50,868,911
8. Lawrence	8,889,740	12,593,700	21,483,440	823,241	....	....	....	....	22,306,681
9. Maurice River	9,371,415	15,729,833	25,101,248	673,513	....	....	....	....	25,774,761
10. Millville	46,343,450	191,884,800	238,228,250	5,127,893	....	....	....	....	243,356,143
11. Shiloh	603,290	3,796,110	4,399,400	184,428	....	....	....	....	4,583,828
12. Stow Creek	4,867,600	12,829,800	17,697,400	586,989	....	....	....	....	18,284,389
13. Upper Deerfield	15,570,300	60,408,300	75,978,600	1,268,246	....	....	....	....	77,246,846
14. Vineland	133,805,100	450,210,900	584,016,000	15,232,925	$2,000	$2,300	$1,422,700	$1,427,000	597,821,925
Totals	$279,860,264	$950,849,443	$1,230,509,707	$32,830,557	$2,000	$2,300	$1,422,700	$1,427,000	$1,261,913,264

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bridgeton	$ 4.94	75.08	$ 38,656	......	$ 48,831,555	$ 154,609,009	$ 1,492,805.19	......	......
2. Commercial	4.43	68.50	117	......	11,807,452	35,435,871	342,145.99	......	......
3. Deerfield	3.05	85.64	......	......	5,137,469	31,196,414	301,212.52	......	......
4. Downe	3.66	95.26	164	......	2,152,159	22,488,286	217,132.43	......	......
5. Fairfield	4.21	70.56	1,312	......	12,963,648	42,887,579	414,094.89	......	......
6. Greenwich	3.12	110.40	......	$ 886,146	......	15,986,939	154,359.61	......	......
7. Hopewell	2.79	94.14	......	......	4,410,975	55,279,886	533,757.04	......	......
8. Lawrence	3.70	84.36	3,164	......	4,918,674	27,228,519	262,901.08	......	......
9. Maurice River	5.25	60.88	8,680	......	18,167,515	43,950,956	424,362.18	......	......
10. Millville	3.49	88.02	83,015	......	48,213,378	291,652,536	2,816,009.39	......	......
11. Shiloh	2.69	104.87	......	55,729	......	4,528,099	43,720.41	......	......
12. Stow Creek	2.29	110.47	......	875,006	......	17,409,383	168,093.81	......	......
13. Upper Deerfield	3.15	75.80	3,152	......	28,610,496	105,860,494	1,022,120.87	......	......
14. Vineland	3.30	94.91	84,255	......	59,422,401	657,328,581	6,346,742.19	......	......
Totals	......	......	$222,515	$1,816,881	$245,523,654	$1,505,842,552	$14,539,447.60	......	......

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton	$ 4,532.66	....	$ 1,488,272.53	....	$ 74,838.64	$ 2,095,780.27	....	....	....
2. Commercial	229.50	....	341,916.49	....	17,152.77	686,594.00	....	....	....
3. Deerfield	1,320.80	....	299,891.72	....	15,100.66	285,247.00	$193,923.11	....	....
4. Downe	661.25	....	216,471.18	....	10,885.48	516,203.89	....	....	....
5. Fairfield	67.00	....	414,027.89	....	20,759.77	545,691.06	263,439.00	....	....
6. Greenwich	....	....	154,359.61	....	7,738.49	238,597.95	99,569.23	....	....
7. Hopewell	921.12	....	532,825.92	....	26,758.28	481,288.00	374,558.99	....	....
8. Lawrence	383.15	....	262,517.93	....	13,179.99	414,960.50	....	....	....
9. Maurice River	215.33	....	424,146.85	....	21,274.50	716,496.00	....	....	....
10. Millville	8,046.86	....	2,807,962.53	....	141,174.69	3,690,130.83	....	$212,804.55	....
11. Shiloh	....	....	43,720.41	....	2,191.83	51,749.70	25,579.23	....	....
12. Stow Creek	350.24	....	167,743.57	....	8,427.03	130,171.10	112,212.68	....	....
13. Upper Deerfield	6,588.09	....	1,015,532.78	....	51,241.87	794,873.78	564,712.71	....	....
14. Vineland	29,196.60	....	6,317,545.59	....	....	9,557,154.00	....	574,228.64	....
Totals	$52,512.60	....	$14,486,935.00	....	$410,724.00	$20,204,938.08	$1,633,994.95	$787,033.19	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bridgeton	$1,520,300.00	$ 5,179,191.44	$ 58,890,900	$ 750,000.00	$ 2,555,000.00	$ 250,000.00	$ 3,555,000.00	$ 101,760.00	$ 43,450.00
2. Commercial	....	1,045,663.28	5,034,700	349,414.46	477,595.97	68,700.00	895,710.43	52,880.00	12,350.00
3. Deerfield	....	794,162.49	4,699,600	225,000.00	207,000.00	70,000.00	502,000.00	18,560.00	6,100.00
4. Downe	....	743,560.55	4,625,002	149,000.00	226,714.22	74,792.42	450,506.64	19,520.00	5,700.00
5. Fairfield	14,961.30	1,258,879.02	2,573,900	121,509.48	424,130.68	215,000.00	760,640.16	28,160.00	12,050.00
6. Greenwich	25,309.63	525,574.91	1,296,800	57,389.92	74,617.80	40,000.00	172,007.72	6,880.00	2,550.00
7. Hopewell	....	1,415,431.19	16,688,500	250,000.00	217,000.00	101,000.00	568,000.00	18,880.00	12,900.00
8. Lawrence	133,000.00	823,658.42	3,197,125	95,000.00	175,000.00	110,000.00	380,000.00	15,080.00	5,050.00
9. Maurice River	190,733.23	1,352,650.58	20,363,057	232,000.00	356,173.32	115,000.00	703,173.32	31,200.00	10,600.00
10. Millville	1,630,634.87	8,482,707.47	44,845,600	650,000.00	3,132,260.58	200,000.00	3,982,260.58	147,360.00	79,050.00
11. Shiloh	....	123,241.17	294,700	24,000.00	24,268.14	7,000.00	55,268.14	5,120.00	1,550.00
12. Stow Creek	....	418,554.38	1,139,200	59,137.18	107,444.83	25,000.00	191,582.01	9,600.00	3,000.00
13. Upper Deerfield	....	2,426,361.14	10,809,100	666,214.29	1,149,233.70	240,000.00	2,055,448.08	35,040.00	20,000.00
14. Vineland	3,235,766.06	19,684,694.29	167,266,700	1,500,000.00	7,507,265.96	650,000.00	9,657,265.96	264,160.00	123,150.00
Totals	$6,750,705.09	$44,274,330.31	$341,724,884	$5,128,665.33	$16,633,705.29	$2,166,492.42	$23,928,863.04	$754,200.00	$337,500.00

*Excludes Abatement, P.L. 1975 C104 & P.L. 1977 C12 $141,500.

#Aggregate True Value of Rea' Property for which payment in lieu of taxes has been received, pursuant to N.J.S.A. 55:14J-30 (b).

Total Amoutn of Miscellaneous Revenues (including Surplus Revenues Apporpriated) for the support of the County Budget $16,741,032.13

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .965535711

Net County Taxes Apportioned (12 A III) $14,486,935.00

**Adjustments (Net Total 12 A IIb)± 52,512.60

Total County Taxes Apportioned (Including Adjustements—Total 12 A I) 14,539,447.60

**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes .... $ 410,724.00

Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes .... $.0484050957

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Belleville Town	$ 145,340,600	$ 293,410,400	$ 438,751,000	$ 6,011,300	....	....	....	....	$ 444,762,300
2. Bloomfield Town	150,086,100	288,109,100	438,195,200	5,386,400	....	....	....	....	443,581,600
3. Caldwell Boro	37,393,400	66,599,700	103,993,100	4,153,800	....	....	....	....	108,146,900
4. Cedar Grove Twp.	85,760,500	145,711,900	231,472,400	1,355,000	....	....	....	....	232,827,400
5. East Orange City	102,070,600	276,435,200	378,505,800	21,068,000	$ 38,300	....	....	$ 38,300	399,535,500
6. Essex Fells Boro	24,691,700	42,487,800	67,179,500	254,200	....	....	....	....	67,433,700
7. Fairfield Boro	112,590,300	215,239,400	327,829,700	7,683,400	....	....	....	....	335,513,100
8. Glen Ridge Boro	29,350,900	51,086,800	80,437,700	639,800	....	....	....	....	81,077,500
9. Irvington Town	83,875,300	226,629,700	310,505,000	14,256,100	....	....	....	....	324,761,100
10. Livingston Twp.	279,683,600	457,206,900	736,890,500	9,530,900	....	....	*7,000	7,000	764,414,400
11. Maplewood Twp.	64,064,200	145,964,700	210,028,900	1,661,400	....	....	....	....	211,690,300
12. Millburn Twp.	267,768,500	439,289,500	707,058,000	7,335,100	....	....	....	....	714,393,100
13. Montclair Town	114,597,100	343,595,500	458,192,600	7,636,200	....	....	....	....	465,828,800
14. Newark City	255,298,600	710,608,000	965,906,600	99,658,800	*747,600	....	344,900	1,092,500	1,064,472,900
15. North Caldwell Boro	30,797,100	60,493,500	91,290,600	351,900	....	....	....	....	91,642,500
16. Nutley Town	139,251,000	341,505,700	480,756,700	8,704,600	....	....	....	....	489,461,300
17. Orange City	28,161,200	96,792,500	124,953,700	2,162,800	....	....	....	....	127,116,500
18. Roseland Boro	46,974,400	100,156,900	147,131,300	859,000	....	....	....	....	147,990,300
19. South Orange Village	83,198,500	160,575,500	243,774,000	6,915,000	....	....	....	....	250,689,000
20. Verona Boro	47,336,200	116,807,000	164,143,200	1,141,900	....	2,000	....	2,000	165,283,100
21. West Caldwell Boro	93,687,400	183,108,800	276,796,200	1,689,300	....	....	....	....	278,485,500
22. West Orange Town	151,073,000	294,935,900	446,008,900	6,407,100	....	....	....	....	452,416,000
Totals	$2,373,050,200	$5,056,750,400	$7,429,800,600	$214,862,000	$785,900	$2,000	$351,900	$1,139,800	$7,643,522,800

R—REVALUATION & REFLECTED
*CHAPTER 12 & 104

* SOLAR ENERGY

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY IN EFFECT 100%)

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Belleville Town	$4.42	92.44	$ 59,684	....	$ 58,014,086	$ 502,836,070	$ 6,547,208.51	....	....
2. Bloomfield Town	6.60	62.37	259,188	....	289,210,518	733,919,794	9,556,048.60	....	....
3. Caldwell Boro	4.79	82.40	....	....	25,119,136	133,266,036	1,735,198.75	....	....
4. Cedar Grove Twp.	3.28	86.30	1,343	....	42,398,423	275,227,166	3,583,612.54	....	....
5. East Orange City	8.22	85.82	431,977	....	83,318,706	489,886,803	6,378,601.77	....	....
6. Essex Fells Boro	4.37	69.26	....	....	29,942,806	97,376,506	1,267,896.88	....	....
7. Fairfield Boro	3.12	90.79	....	....	50,482,271	385,995,371	5,025,876.88	....	....
8. Glen Ridge Boro	8.50	56.03	30,197	....	63,927,834	145,035,531	1,888,444.21	....	....
9. Irvington Town	6.92	68.75	116,944	....	155,983,809	480,861,853	6,261,091.85	....	....
10. Livingston Twp.	3.60	84.60	....	....	146,691,428	893,105,828	11,628,740.32	....	....
11. Maplewood Twp.	8.52	49.98	27,325	....	216,711,687	428,545,312	5,579,901.05	....	....
12. Millburn Twp.	3.39	83.94	31,589	....	150,083,999	864,508,688	11,256,389.47	....	....
13. Montclair Town	6.68	69.46	113,663	....	209,305,750	675,547,968	8,796,014.59	....	....
14. Newark City	9.82	60.68	19,758,453	....	950,138,071	2,085,112,156	27,149,333.31	....	....
15. North Caldwell Boro	5.88	58.67	....	....	65,031,086	156,673,586	2,039,978.23	....	....
16. Nutley Town	4.18	90.07	11,585	....	68,581,792	558,054,677	7,266,185.84	....	....
17. Orange City	10.04	65.32	227,270	....	78,295,167	205,691,337	2,678,216.93	....	....
18. Roseland Boro	3.93	80.36	1.825	....	40,867,104	188,659,229	2,456,49.30	....	....
19. South Orange Village	5.78	84.04	123,542	....	49,594,931	300,407,473	3,911,474.30	....	....
20. Verona Boro	6.65	57.60	....	....	125,180,401	290,463,501	3,781,998.19	....	....
21. West Caldwell Boro	4.01	89.00	....	....	40,732,227	319,217,727	4,156,394.39	....	....
22. West Orange Town	7.10	61.37	....	....	295,892,753	749,246,922	9,755,616.44	....	....
Totals	....	....	$21,194,585	....	$3,245,303,985	$10,959,639,534	$142,700,672.35	....	....

*FOX LANCE
**NJSA 55: 14J 30(B)

*CEDAR GROVE REBATE
SEC. 54:45 REV. STAT

* 28,777,845
** 20,840,319 − 137,613,583 − 1,791,806.27
$3,294,922,149 $10,822,025,951 $140,908,866.08

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1980 (Continue

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville Town	$ 26,429.09	....	$ 6,518,779.42	....	....	$ 8,223,184.00	....	....	....
2. Bloomfield Town	299,308.07	....	9,256,740.53	....	....	12,052,523.50	....	$289,080.75	....
3. Caldwell Boro	50,602.74	....	1,684,596.01	....	....	....	$2,380,033.25	....	....
4. Cedar Grove Twp.	146.00	....	1,791,680.27	....	....	4,623,103.50	....	....	....
5. East Orange City	273,589.30	....	6,105,012.47	....	....	7,865,565.00	....	740,433.80	....
6. Essex Fells Boro	1,143.23	....	1,266,753.65	....	....	554,763.00	772,364.64	....	....
7. Fairfield Boro	50,253.13	....	4,975,623.75	....	....	1,773,894.25	2,908,403.11	....	....
8. Glen Ridge Boro	12,413.94	....	1,876,030.27	....	....	3,304,536.85	....	....	....
9. Irvington Town	73,708.20	....	6,187,383.65	....	....	7,049,704.50	....	69,705.0	....
10. Livingston Twp.	198,078.85	....	11,430,661.47	....	....	13,850,765.00	....	....	....
11. Maplewood Twp.	22,022.50	....	5,557,878.55	....	....	....	8,561,730.51	....	....
12. Millburn Twp.	214,208.06	....	11,042,181.41	....	....	9,783,886.63	....	....	....
13. Montclair Town	13,692.27	....	8,782,322.32	....	....	14,081,582.00	....	455,755.27	....
14. Newark City	1,084,271.79	....	26,065,061.52	....	....	29,000,000.00	....	1,864,766.00	....
15. North Caldwell Boro	4,090.45	....	2,035,887.76	....	....	1,290,986.50	1,241,970.45	....	....
16. Nutley Town	20,849.45	....	7,245,536.39	....	....	8,925,403.00	....	....	....
17. Orange City	20,838.06	....	2,657,378.87	....	....	3,622,594.00	....	150,966.75	....
18. Roseland Boro	5,297.98	....	2,451,151.32	....	....	1,178,226.50	1,327,003.37	....	....
19. South Orange Village	16,751.36	....	3,894,722.94	....	....	....	5,998,541.86	....	....
20. Verona Boro	14,987.50	....	3,767,010.69	....	....	5,564,361.13	....	....	....
21. West Caldwell Boro	25,177.83	....	4,131,216.56	....	....	....	5,676,838.75	....	....
22. West Orange Town	17,061.61	....	9,738,554.83	....	....	14,838,094.00	....	....	....
Totals	$2,446,721.41	....	$138,462,144.67	....	....	$147,583,153.36	$28,866,885.94	$3,570,707.57	....

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Belleville Town	$ 4,902,996.38	$ 19,644,959.80	$ 66,806,800	$ 1,400,367.58	$ 3,756,576.92	$ 445,000.00	$ 5,601,944.50	$ 177,120	$ 97,300
2. Bloomfield Town	7,669,319.25	29,267,664.03	71,166,500	900,000.00	5,795,287.00	390,000.00	7,085,287.00	228,480	148,050
3. Caldwell Boro	1,113,792.80	5,178,422.06	49,300,200	315,000.00	918,040.01	65,000.00	1,298,040.01	19,200	21,150
4. Cedar Grove Twp.	1,206,023.45	7,620,787.22	72,778,800	650,000.00	1,466,862.33	75,000.00	2,191,862.33	31,680	53,650
5. East Orange City	18,130,337.14	32,841,348.41	167,207,400	....	18,215,157.12	2,406,783.62	20,621,940.74	129,440	66,450
6. Essex Fells Boro	347,893.74	2,941,775.03	10,596,300	291,000.00	346,051.10	32,625.41	669,676.51	1,440	8,250
7. Fairfield Boro	803,057.31	10,460,978.42	21,450,400	440,000.00	1,749,094.00	490,000.00	2,679,094.00	20,800	31,950
8. Glen Ridge Boro	1,709,557.92	6,890,125.04	32,178,100	210,000.00	657,864.52	50,000.00	917,864.52	15,200	29,600
9. Irvington Town	9,146,687.48	22,453,480.63	48,096,500	2,200,000.00	7,405,868.18	750,000.00	10,355,868.18	179,360	71,950
10. Livingston Twp.	1,540,136.87	26,821,563.34	120,433,200	954,462.03	3,664,547.13	400,000.00	5,019,009.16	51,840	132,850
11. Maplewood Twp.	3,915,403.10	18,035,012.16	34,626,400	595,582.00	2,407,475.74	375,000.00	3,378,057.74	97,280	85,400
12. Millburn Twp.	3,358,973,30	24,185,041.34	79,518,000	1,875,000.00	4,344,750.41	225,000.00	6,444,750.41	28,960	72,950
13. Montclair Town	7,772,114.95	31,091,754.54	92,711,200	1,898,486.91	4,826,151.31	400,000.00	7,124,638.22	104,320	92,350
14. Newark City	47,555,452.53	104,485,280.05	1,461,983,800	13,550,000.00	149,239,719.82	6,600,000.00	169,389,719.82	601,920	187,650
15. North Caldwell Boro	815,884.40	5,384,729.13	26,625,900	212,750.00	572,831.09	75,000.00	860,581.09	5,120	21,550
16. Nutley Town	4,239,666.99	20,410,606.38	36,773,700	900,000.00	2,804,960.64	202,000.00	3,906.64	144,160	113,450
17. Orange City	6,319,227.32	12,750,166.94	55,057,900	120,000.00	6,038,138.39	866,530.00	7,024,668.39	67,680	28,500
18. Roseland Boro	857,391.97	5,813,773.16	16,759,000	365,000.00	761,683.90	75,000.00	1,201,683.90	11,040	19,350
19. South Orange Village	4,588,400.94	14,481,665.74	80,560,700	1,000,000.00	1,943,185.21	210,000.00	3,153,185.21	28,480	46,300
20. Verona Boro	1,652,083.75	10,983,455.57	26,335,300	489,000.00	1,294,857.27	135,000.00	1,918,857.27	48,320	58,550
21. West Caldwell Boro	1,345,923.29	11,153,978.60	26,403,000	550,000.00	1,423,766.01	290,000.00	2,263,766.01	25,600	46,950
22. West Orange Town	7,502,112.05	32,078,760.88	69,872,800	1,135,892.06	4,777,507.52	530,000.00	6,443,399.58	115,040	142,250
Totals	$136,492,436.93	$454,975,328.47	$2,647,241,900	$30,052,540.58	$224,410,375.62	$15,087,939.03	$269,550,855.23	$2,132,480	$1,576,450

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $225,378,155.18
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ 1.302056258
Net County Taxes Apportioned (12 A III) $138,462,144.67

‡Adjustments (Net Total 12 A 11b) ± .... $ 2,446,721.41
Total County Taxes Apportioned (including Adjustments—Total 12 A I) $140,908,866.08
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Clayton Boro	$ 17,600,300	$ 41,710,425	$ 59,310,725	$ 991,364	....	....	$ 114,125	$ 114,125	$ 60,187,964
2. Deptford Twp.	78,977,400	168,493,100	247,470,500	2,545,692	....	....	....	....	250,016,192
3. East Greenwich Twp.	10,942,800	31,031,100	41,973,900	723,138	....	....	....	....	42,697,038
4. Elk Twp.	8,178,650	23,322,900	31,501,550	768,435	....	....	....	....	32,269,985
5. Franklin Twp.	44,273,000	82,169,300	126,442,300	2,933,876	....	....	....	....	129,376,176
6. Glassboro Boro	39,679,900	136,111,200	175,791,100	5,614,469	....	....	....	....	181,405,569
7. Greenwich Twp.	7,970,700	94,316,460	102,287,160	458,556	....	....	....	....	102,745,716
8. Harrison Twp. +	18,603,850	33,473,100	52,076,950	1,223,119	....	....	....	....	53,300,069
9. Logan Twp.	22,525,400	45,730,100	68,255,500	797,684	....	....	....	....	69,053,184
10. Mantua Twp.	31,080,100	77,636,600	108,716,700	2,339,487	....	....	....	....	111,056,187
11. Monroe Twp.	73,159,280	142,409,900	215,569,180	6,867,593	....	....	....	....	222,436,773
12. National Park Boro	6,777,700	21,489,600	28,267,300	137,355	....	....	....	....	28,454,655
13. Newfield Boro R	4,747,400	21,436,700	26,184,100	370,479	....	....	....	....	26,554,579
14. Paulsboro Boro	19,011,300	72,677,000	91,688,300	2,045,189	....	....	....	....	93,733,489
15. Pitman Boro	13,277,100	57,199,500	70,476,600	596,441	....	....	....	....	71,073,041
16. South Harrison Twp.	5,045,900	10,740,450	15,786,350	261,980	....	....	....	....	16,048,330
17. Swedesboro Boro R	3,577,000	22,125,400	25,702,400	1,130,242	....	*$28,000	....	28,000	26,804,642
18. Washington Twp.	103,918,050	306,497,800	410,415,850	3,646,136	....	....	....	....	414,061,986
19. Wenonah Boro	5,046,600	18,042,550	23,089,150	229,496	....	....	....	....	23,315,646
20. West Deptford Twp.	68,052,050	194,046,100	262,098,150	1,515,612	....	....	8,732,900	8,732,900	254,880,862
21. Westville Boro	12,370,000	42,775,500	55,145,500	563,888	....	....	....	....	55,709,388
22. Woodbury City	26,492,600	58,117,400	84,610,000	3,950,068	....	*87,600	....	87,600	88,472,468
23. Woodbury Heights Boro	17,688,200	41,576,500	59,264,700	674,800	....	....	....	....	59,939,500
24. Woolwich Twp.	11,623,300	16,689,000	28,312,300	931,748	....	....	....	....	29,244,048
Totals	$650,618,580	$1,759,817,685	$2,410,436,265	$41,386,847	....	*$115,600	$8,847,025	$8,962,625	$2,442,840,487

R—REVALUED DISTRICTS

+—REASSESSED DISTRICT

*Represents Chapter 104, Laws 1975

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Boro	$3.18	88.62	$ 924	$ 14,655	$ 9,232,344	$ 69,406,577	$ 428,394.28	......	......
2. Deptford Twp.	3.56	77.11	165	......	79,789,926	329,806,283	2,035,644.63	......	......
3. East Greenwich Twp.	3.39	63.05	206	......	26,113,025	68,810,269	424,713.73	......	......
4. Elk Twp.	3.08	78.95	119	......	9,229,861	41,499,965	256,147.88	......	......
5. Franklin Twp.	3.02	80.96	......	......	32,269,518	161,645,694	997,716.56	......	......
6. Glassboro Boro	3.02	108.81	27,360	6,322,859	......	175,110,070	1,080,821.96	......	......
7. Greenwich Twp.	3.79	51.18	29,994	......	118,441,834	221,217,544	1,365,408.51	......	......
8. Harrison Twp.	2.61	98.33	......	......	2,529,564	55,829,633	344,594.08	......	......
9. Logan Twp.	2.36	84.36	......	......	15,845,499	84,898,683	524,015.33	......	......
10. Mantua Twp.	3.18	81.35	441	......	27,214,705	138,271,333	853,444.31	......	......
11. Monroe Twp.	2.94	81.46	......	......	54,386,756	276,823,529	1,708,622.18	......	......
12. National Park Boro	3.32	91.96	......	......	2,728,850	31,183,505	192,472.18	......	......
13. Newfield Boro	2.45	121.79	218	3,930,235	......	22,624,562	139,644.30	......	......
14. Paulsboro Boro	2.82	99.28	1,008	......	5,436,642	99,171,139	612,108.40	......	......
15. Pitman Boro	5.17	52.25	362	......	68,669,431	139,742,834	862,526.78	......	......
16. South Harrison Twp.	3.81	62.05	12	......	10,560,665	26,609,007	164,237.27	......	......
17. Swedesboro Boro	2.75	115.95	7,047	714,334	3,852	26,101,207	161,103.00	......	......
18. Washington Twp.	2.36	99.95	......	......	4,728,228	418,790,214	2,584,875.11	......	......
19. Wenonah Boro	4.66	58.32	50	......	16,648,215	39,966,911	246,685.50	......	......
20. West Deptford Twp.	3.39	68.81	9,658	3,958,424	136,436,613	387,368,709	2,390,933.93	......	......
21. Westville Boro	3.03	92.26	20,090	......	6,286,784	62,016,262	382,779.46	......	......
22. Woodbury City	4.86	63.43	35,879	50,505	53,911,255	142,369,097	878,736.71	......	......
23. Woodbury Heights Boro	2.31	101.29	......	......	1,054,145	66,993,645	376,467.62	......	......
24. Woolwich Twp.	2.63	94.23	445	......	3,974,847	33,219,340	205,037.85	......	......
Totals	......	......	$133,978	$14,991,012	$685,492,559	$3,113,476,012	$19,217,131.56	......	......

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Clayton Boro	$ 94.18	....	$ 428,300.10	$ 10,085.20	....	$ 1,049,482.52	....	....	....
2. Deptford Twp.	2,961.00	....	2,032,683.63	....	....	5,770,698.25	....	....	....
3. East Greenwich Twp.	101.92	....	424,611.81	9,997.69	....	547,561.50	K$ 464,958.65	....	....
4. Elk Twp.	2,721.60	....	253,426.26	5,995.22	....	306,662.00	S 312,319.06	....	....
5. Franklin Twp.	3,355.39	....	994,361.17	23,446.87	....	1,036,201.00	S 1,179,604.43	....	....
6. Glassboro Boro	18,088.37	....	1,062,733.59	25,106.79	....	3,089,432.00	....	....	....
7. Greenwich Twp.	....	....	1,365,408.51	32,148.70	....	2,060,259.50	....	....	....
8. Harrison Twp.	271.56	....	344,322.52	8,109.79	....	490,217.00	C 495,089.76	....	....
9. Logan Twp.	10,087.76	....	513,927.57	12,210.31	....	1,033,926.50	....	....	....
10. Mantua Twp.	3,060.31	....	850,384.00	20,052.36	....	821,793.00	C 1,315,257.24	....	....
11. Monroe Twp.	11,599.08	....	1,697,023.10	....	....	3,972,027.00	....	....	....
12. National Park Boro	30.60	....	192,441.58	4,531.27	....	286,725.00	G 263,090.97	....	....
13. Newfield Boro	13.09	....	139,631.21	3,287.72	....	360,983.50	....	....	....
14. Paulsboro Boro	248.98	....	611,859.42	....	....	1,231,577.35	....	....	....
15. Pitman Boro	6,198.60	....	856,328.18	20,211.09	....	1,983,994.62	....	....	....
16. South Harrison Twp.	118.80	....	164,118.47	3,864.59	....	220,564.00	K 188,860.85	....	....
17. Swedesboro Boro	....	....	161,103.00	3,793.19	....	*215,357.13	K 183,797.39	....	....
18. Washington Twp.	6,008.61	....	2,578,866.50	60,751.93	....	6,367,507.50	....	....	....
19. Wenonah Boro	....	....	246,685.50	....	....	272,298.50	G 389,659.92	....	....
20. West Deptford Twp.	21,429.71	....	2,369,504.22	....	....	5,901,863.00	....	....	....
21. Westville Boro	1,148.07	....	381,631.39	....	....	412,987.50	G 520,556.17	....	....
22. Woodbury City	1,555.70	....	877,181.01	....	....	2,368,752.25	....	$525.00	....
23. Woodbury Heights Boro	2,309.36	....	374,158.26	8,823.45	....	343,444.00	G 522,795.96	....	....
24. Woolwich Twp.	2,067.65	....	202,970.20	4,795.83	....	*288,778.80	K 214,412.63	....	....
Totals	$93,470.34	....	$19,123,661.22	$257,212.00	....	$40,435,066.42	$6,050,403.03	$525.00	....

*CONSOLIDATED SCHOOLS

(C) Clearview Regional High School	$1,810,347.00
(G) Gateway Regional High School	1,696,103.02
(K) Kingsway Regional High School	1,052,029.52
(S) Southern Regional High School	1,491,923.49
	$6,050,403.03

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Clayton Boro	$ 421,040.95	$ 1,908,908.77	$ 13,576,000	$ 93,400.00	$ 539,957.29	$ 152,000.00	$ 785,357.29	$ 26,320	$ 16,950
2. Deptford Twp.	1,061,064.05	8,884,445.93	43,588,300	630,000.00	2,058,430.20	440,000.00	3,128,430.20	86,880	97,300
3. East Greenwich Twp.	....	1,447,129.65	3,885,390	407,301.22	908,774.83	40,000.00	1,356,076.05	16,000	14,700
4. Elk Twp.	113,700.00	992,102.56	1,920,050	140,656.92	212,253.56	92,000.00	444,910.48	19,360	9,600
5. Franklin Twp.	667,656.00	3,903,269.47	10,888,300	323,180.00	1,267,004.60	330,000.00	1,920,184.60	75,200	36,050
6. Glassboro Boro	1,288,250.05	5,465,522.43	77,912,800	32,041.73	1,653,422.37	150,000.00	1,835,464.10	44,560	38,850
7. Greenwich Twp.	431,538.40	3,889,355.11	5,894,100	319,000.00	1,008,932.21	32,800.00	1,360,732.21	39,520	28,600
8. Harrison Twp.	53,300.00	1,391,039.07	7,303,100	147,954.19	316,624.76	100,000.00	564,578.95	13,440	10,400
9. Logan Twp.	69,000.00	1,629,067.38	2,861,600	246,314.64	404,676.42	30,000.00	680,991.06	11,680	9,250
10. Mantua Twp.	516,825.46	3,524,312.06	7,065,700	116,000.00	880,583.84	144,000.00	1,140,583.84	37,280	44,650
11. Monroe Twp.	867,503.41	6,536,553.51	19,815,100	725,911.22	2,939,610.66	440,000.00	4,105,521.88	108,480	68,950
12. National Park Boro	196,000.00	942,788.82	6,893,200	132,029.90	469,708.91	52,000.00	653,738.81	21,600	16,600
13. Newfield Boro	146,368.08	650,270.51	1,824,500	63,082.51	174,188.07	25,000.00	262,270.58	12,800	4,000
14. Paulsboro Boro	793,708.73	2,637,145.50	11,370,300	....	847,727.35	110,000.00	957,727.35	52,480	24,850
15. Pitman Boro	811,884.01	3,672,417.90	15,414,000	175,000.00	690,576.20	81,000.00	946,576.20	42,720	34,900
16. South Harrison Twp.	33,884.71	611,292.62	514,400	54,000.00	108,230.08	47,900.00	210,130.08	4,960	3,450
17. Swedesboro Boro	171,026.31	735,077.02	2,616,800	16,881.90	269,651.51	55,105.00	341,638.41	15,040	4,950
18. Washington Twp.	745,000.00	9,752,125.93	30,852,700	689,874.29	1,783,164.56	340,000.00	2,813,038.85	45,920	90,150
19. Wenonah Boro	177,220.00	1,085,833.92	2,150,350	36,601.28	155,760.98	24,000.00	216,362.26	7,360	10,300
20. West Deptford Twp.	356,833.00	8,628,200.22	21,991,500	888,744.82	1,968,444.94	180,000.00	3,037,189.76	56,160	66,250
21. Westville Boro	369,082.15	1,684,257.21	3,778,200	152,000.00	612,739.81	30,000.00	794,739.81	42,880	19,350
22. Woodbury City	1,048,983.56	4,295,441.82	27,889,700	150,000.00	1,185,803.70	180,000.00	1,515,803.70	57,280	38,400
23. Woodbury Heights Boro	133,096.79	1,382,318.46	11,014,900	1,000.00	354,300.80	37,500.00	392,800.80	12,160	14,650
24. Woolwich Twp.	55,500.00	766,457.46	5,975,000	48,231.39	213,495.56	26,000.00	287,726.95	4,800	2,600
Totals	$10,548,465.66	$76,415,333.33	$336,995,990	$5,589,206.01	$21,024,083.21	$3,139,305.00	$29,752,574.22	$854,880	$705,750

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,577,925.41

Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes .... $ .617224333

Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes .... $ .014532618

Net County Taxes Apportioned (12AIII) $19,123,661.22

Adjustments (Net Total 12AIIb) 93,470.34

Total County Taxes Apportioned (Including Adjustments—Total 12AI) $19,217,131.56

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980

TAXING DISTRICT	1	2	3	4	5 Deductions				6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bayonne City	$ 132,424,540	$ 268,392,760	$ 400,817,300	$ 7,379,083	....	....	....	....	$ 408,196,383
2. East Newark Boro	4,823,675	10,754,764	15,578,439	168,631	....	....	....	....	15,747,070
3. Guttenburg Town	8,691,900	38,750,700	47,442,600	395,677	....	....	....	....	47,838,277
4. Harrison Town	26,693,200	60,730,835	87,424,035	791,897	....	....	....	....	88,215,932
5. Hoboken City	27,826,700	78,916,400	106,743,100	1,938,672	*$631,400	**$3,600	....	$635,000	108,046,772
6. Jersey City City	313,842,425	454,003,550	767,845,975	32,444,969	*326,700	....	$58,000	384,700	799,906,244
7. Kearny Town	90,479,040	232,639,700	323,118,740	6,161,726	....	....	....	....	329,280,466
8. North Bergen Twp.	206,692,434	435,372,126	642,064,560	9,040,307	....	....	....	....	651,104,867
9. Secaucus Town	202,471,600	338,079,800	540,551,400	6,053,844	....	....	....	....	546,605,244
10. Union City City	76,894,700	198,531,050	275,425,750	14,581,215	*133,200	....	....	133,200	289,873,765
11. Weehawken Twp.	36,377,050	83,089,350	119,466,400	1,232,725	....	....	....	....	120,699,125
12. West New York Town	47,737,250	134,689,104	182,426,354	1,726,760	*308,950	....	....	308,950	183,844,164
Totals	$1,174,954,514	$2,333,950,139	$3,508,904,653	$81,915,506	$1,400,250	$3,600	$58,000	$1,461,850	$3,589,358,309

*HOME IMPROVEMENT DEDUCTIONS (R.S. 54:4-3.75)
**SOLAR ENERGY EXEMPTION (R.S. 54:4-3.114)

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bayonne City	$7.887	55.94	$ 566,445		$ 375,355,059	$ 784,117,887	$ 8,652,270.14 # 22,341.51		
2. East Newark Borough	5.566	78.78			10,171,134	25,918,204	285,991.83 # 71,891.22		
3. Guttenberg Town	5.585	56.24			35,562,155	83,400,432	920,372.70 # 184,407.35		
4. Harrison Town	5.901	49.06	589,037		125,124,516 ***9,991,783	213,929,485	2,360,583.44 # 215,600.60		
5. Hoboken City	11.194	54.88	6,743,410		125,334,564 † 11,737,985 ***4,662,811	250,116,529	2,759,885.74 *1,246,180.11		
6 Jersey City City	9.998	60.10	10,924,773		609,451,747	1,445,683,560	15,952,250.17 # 583,587.18		
7. Kearny Town	6.040	54.46	6,342,132		341,392,208	677,014,806	7,470,451.94 # 593,298.45		
8. North Bergen Twp.	4.868	98.99	1,957,816		35,218,081	688,280,774	7,594,765.14 # 487,919.61		
9. Secaucus Town	2.682	100.30	1,027,840		18,398,534 † 1,848,861	566,031,627	6,245,819.19		
10. Union City City	7.023	87.08	18,760		***1,944,801 82,355,853	356,042,040	-# 306,908.45 3,928,710.17 # 130,166.13		
11. Weehawken Twp.	6.332	86.24	457,733		29,850,154 *** 551,149	151,007,012	1,666,271.72 # 234,790.39		
12. West New York Town	8.336	72.40	36,069		87,948,071	272,378,453	3,005,532.71		
Totals			$27,863,024		$1,886,899,476	$5,513,920,809	$64,919,898.89		

***N.J.S.A. 55:14J-30(G)
†FOX LANCE
#COUNTY VOCATIONAL SCHOOL TAXES

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 73,803.91		$ 8,576,466.23			$12,182,910.50			
2. East Newark Boro	570.94		307,762.40			303,819.50			
3. Guttenburg Town	787.63		991,377.29			886,932.98		$ 12,059.48	
4. Harrison Town	34,178.58		2,510,812.21			2,642,380.00		52,139.76	
5. Hoboken City	59,326.52		2,925,159.82			4,003,593.00		66,522.90	
6. Jersey City City	342,680.49		16,855,749.79			23,161,526.00		1,316,378.87	
7. Kearny Town	25,638.73		8,028,400.39			10,123,170.50		790,131.20	
8. North Bergen Twp.	1,050,538.09		7,137,525.50			11,250,649.50		594,389.96	
9. Secaucus Town	22,514.82	45,180.00	6,756,403.98			5,952,396.00		97,825.00	
10. Union City City	23,335.90		4,212,282.72			5,746,485.00			
11. Weehawken Twp.	11,303.94		1,786,135.91			2,514,772.50		32,871.29	
12. West New York Town	92,767.26		3,147,565.84			5,510,893.83		242,420.00	
Totals	$1,728,446.81	$45,180.00	$83,236,632.06			$84,279,529.31		$3,204,738.43	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bayonne City	$11,432,230.87	$ 32,193,607.60	$ 356,352,040	$ 2,700,000.00	$ 9,632,207.19	$ 500,000.00	$12,832,207.19	$ 248,640.00	$150,250.00
2. East Newark Boro	264,769.58	876,361.48	784,700	38,400.00	429,762.67	11,200.00	479,362.67	11,040.00	3,000.00
3. Guttenburg Town	781,374.99	2,671,744.74	3,553,200	325,000.00	474,797.59	30,000.00	829,797.59	26,080.00	6,300.00
4. Harrison Town	....	5,205,331.97	14,973,150	1,194,300.00	7,050,296.00	80,000.00	8,324,596.00	35,360.00	20,000.00
5. Hoboken City	5,098,528.55	12,083,804.27	140,633,700	1,658,857.00	9,653,429.34	850,000.00	12,162,286.34	48,980.00	18,050.00
6. Jersey City City	37,834,910.14	79,168,564.80	414,176,979	10,792,508.00	81,107,462.19	5,000,000.00	96,899,970.19	614,190.00	247,450.00
7. Kearny Town	944,519.62	19,888,221.71	65,871,115	1,327,000.00	15,896,198.84	330,000.00	17,553,198.84	150,240.00	83,200.00
8. North Bergen Twp.	12,707,161.27	31,689,726.23	139,855,050	....	5,999,686.54	1,500,000.00	7,499,686.54	193,600.00	79,150.00
9. Secaucus Town	1,849,146.00	14,855,770.98	59,919,900	2,400,000.00	2,465,867.41	175,000.00	5,040,867.41	45,900.00	57,760.00
10. Union City City	10,396,979.81	20,356,747.53	55,450,550	454,523.00	10,740,243.17	832,000.00	12,026,766.17	105,280.00	32,300.00
11. Weehawken Twp.	3,309,161.14	7,641,940.84	11,106,200	....	1,867,029.21	360,000.00	2,227,029.21	27,840.00	15,000.00
12. West New York Town	6,423,963.66	15,324,833.33	76,189,206	1,180,000.00	6,391,564.81	550,000.00	8,121,564.81	74,720.00	22,750.00
Totals	$91,042,745.63	$241,763,645.48	$1,338,865,790	$22,070,588.00	$151,708,544.96	$10,218,200.00	$183,997,332.96	$1,581,850.00	$735,210.00

Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget $56,109,427.71

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ 1.103439965

Rate per $100 to be applied to Col. 11 for apportionment of County Vocational School Taxes .... $ .0862000609

Net County Taxes Apportioned (12 A111) $63,236,632.08

‡Adjustments (Net Total 12A 11b)÷ .... $ 1,683,266.81

Total County Taxes Apportioned (including adjustements—Total 12 A 1) $64,919,898.89

‡Net overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1980

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Alexandria Twp.	$ 10,927,523	$ 26,735,739	$ 37,663,262	$ 365,471	....	....	....	....	$ 38,028,733
2. Bethlehem Twp.	19,673,112	27,944,208	47,617,320	353,228	....	....	....	....	47,970,548
3. Bloomsbury Boro	2,589,050	9,739,700	12,328,750	397,458	....	....	....	....	12,726,208
4. Califon Boro	3,074,660	9,710,185	12,784,845	436,025	....	....	....	....	13,220,870
5. Clinton Town	20,245,600	33,807,900	54,053,500	1,091,126	....	....	....	....	55,144,626
6. Clinton Twp.	79,517,435	169,117,025	248,634,460	6,355,266	....	....	....	....	254,989,726
7. Delaware Twp.	33,628,383	67,405,750	101,034,133	1,388,787	....	....	....	....	102,422,920
8. East Amwell Twp.	27,602,978	55,130,092	82,733,070	901,307	....	$1,000	....	$1,000	83,633,377
9. Flemington Boro	23,579,870	57,693,025	81,272,895	2,993,134	....	....	....	....	84,266,029
10. Franklin Twp.	14,499,815	34,507,687	49,007,502	10,754,392	....	....	....	....	59,761,894
11. Frenchtown Boro	5,304,775	17,882,195	23,186,970	682,262	....	....	....	....	23,869,232
12. Glen Gardner Boro	2,479,184	5,862,230	8,341,414	181,477	....	....	....	....	8,522,891
13. Hampton Boro	4,731,031	14,085,350	18,816,381	494,278	....	....	....	....	19,310,659
14. High Bridge Boro	12,817,073	28,253,290	41,070,363	483,544	....	....	....	....	41,553,907
15. Holland Twp.	29,205,603	66,476,075	95,681,678	639,970	....	....	....	....	96,321,648
16. Kingwood Twp.	15,122,790	25,831,538	40,954,328	757,250	....	....	....	....	41,711,578
17. Lambertville City	13,279,760	40,680,895	53,960,655	871,378	....	....	....	....	54,832,033
18. Lebanon Boro	4,705,921	9,506,749	14,212,670	612,370	....	....	....	....	14,825,040
19. Lebanon Twp.	63,237,189	92,389,424	155,626,613	1,262,117	....	....	....	....	156,888,730
20. Milford Boro	8,526,800	33,832,200	42,359,000	731,179	....	....	....	....	43,090,179
21. Raritan Twp.	70,441,000	156,124,100	226,565,100	3,777,300	....	....	....	....	230,342,400
22. Readington Twp.	46,944,233	113,146,466	160,090,699	2,301,233	....	....	....	....	162,391,932
23. Stockton Boro	1,124,250	5,918,850	7,043,100	73,458	....	....	....	....	7,116,558
24. Tewksbury Twp.	60,718,800	120,273,800	180,992,600	1,652,467	....	....	....	....	182,645,067
25. Union Twp.	17,199,720	33,434,853	50,634,573	608,280	....	....	....	....	51,242,853
26. West Amwell Twp.	18,247,849	37,060,575	55,308,424	753,857	....	....	....	....	56,062,281
Totals	$609,424,404	$1,292,549,901	$1,901,974,305	$40,918,614	....	$1,000	....	$1,000	$1,942,891,919

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Alexandria Twp.	$4.310	52.06	....	....	$ 36,686,815	$ 74,715,548	$ 307,434.17	....	....
2. Bethlehem Twp.	3.550	74.32	$ 4,920	....	17,716,116	65,691,584	270,303.01	....	....
3. Bloomsbury Boro	2.960	76.23	1,814	....	4,403,323	17,131,345	70,490.83	....	....
4. Califon Boro	4.520	60.22	....	....	8,939,043	22,159,913	91,182.02	....	....
5. Clinton Town	2.630	118.46	1,725	$6,897,781	....	48,248,570	198,529.75	....	....
6. Clinton Twp.	2.000	126.07	2,285	47,505,107	....	207,486,904	853,752.22	....	....
7. Delaware Twp.	2.130	100.45	....	....	2,779,196	105,202,116	432,878.11	....	....
8. East Amwell Twp.	2.040	96.70	1,419	....	5,577,624	89,212,420	367,084.86	....	....
9. Flemington Boro	2.940	84.11	724	....	19,412,029	103,678,782	426,610.01	....	....
10. Franklin Twp.	3.060	72.16	3,756	....	21,295,607	81,061,257	333,545.04	....	....
11. Frenchtown Boro	2.970	90.22	....	....	4,058,004	27,927,236	114,912.99	....	....
12. Glen Gardner Boro	3.430	83.06	327	....	1,913,375	10,436,593	42,943.74	....	....
13. Hampton Boro	2.850	101.43	7,130	....	31,618	19,349,407	79,617.55	....	....
14. High Bridge Boro	3.800	74.09	12,686	....	17,281,064	58,847,657	242,142.11	....	....
15. Holland Twp.	.670	83.69	13,420	....	27,776,909	124,111,977	510,687.05	....	....
16. Kingwood Twp.	4.340	59.21	....	....	30,250,876	71,962,454	296,105.94	....	....
17. Lambertville City	2.740	85.51	9,191	....	(1) 12,409,835	67,251,059	276,719.83	....	....
18. Lebanon Boro	3.570	80.60	108	....	3,815,350	18,640,498	76,700.58	....	....
19. Lebanon Twp.	1.330	130.24	77	33,450,964	....	123,437,843	507,913.17	....	....
20. Milford Boro	2.040	99.76	1,779	....	8,874,683	51,966,641	213,828.60	....	....
21. Raritan Twp.	2.860	87.70	381	....	44,544,240	274,887,021	1,131,085.38	....	....
22. Readington Twp.	3.610	57.93	9,193	....	121,372,096	283,773,221	1,167,649.67	....	....
23. Stockton Boro	4.200	53.48	....	....	6,364,138	13,480,696	55,469.40	....	....
24. Tewksbury Twp.	2.110	113.88	....	18,363,615	....	164,281,452	675,973.52	....	....
25. Union Twp.	3.480	62.56	1,791	....	32,525,160	83,769,804	344,689.97	....	....
26. West Amwell Twp.	2.390	92.72	....	....	5,666,631	61,728,912	253,997.65	....	....
Totals	....	....	$72,726	$106,217,467	$433,693,732	$2,270,440,910	$9,342,247.17	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Twp.	$ 511.19	....	$ 306,922.98	$ 17,851.19	....	$ 803,593.50	DV $ 471,666.74	....	....
2. Bethlehem Twp.	2,848.60	....	267,454.41	15,567.03	....	794,145.50	NH 521,155.12	....	....
3. Bloomsbury Boro	....	....	70,490.83	4,099.75	....	259,641.00	....	....	....
4. Califon Boro	....	$116.02	91,298.04	5,309.80	....	228,910.42	NH 168,765.82	....	....
5. Clinton Town	466.27	....	196,063.48	11,519.86	....	501,039.49	NH 417,387.49	....	....
6. Clinton Twp.	2,935.53	....	850,816.69	49,493.32	....	2,192,888.50	NH 1,751,822.60	....	....
7. Delaware Twp.	4,932.07	....	427,946.04	24,894.80	....	953,671.00	HC 622,692.50	....	....
8. East Amwell Twp.	1,521.48	....	365,563.38	21,262.70	....	810,895.00	HC 503,070.27	....	....
9. Flemington Boro	572.01	....	426,038.00	....	....	1,051,159.19	HC 573,553.01	....	....
10. Franklin Twp.	128.24	....	333,416.80	19,391.67	....	659,075.08	NH 792,423.79	....	....
11. Frenchtown Boro	27.46	....	114,885.53	6,681.62	....	317,015.00	DV 175,124.91	....	....
12. Glen Gardner Boro	30.77	....	42,912.97	2,495.85	....	129,134.00	NH 86,917.20	....	....
13. Hampton Boro	160.78	....	79,456.77	4,621.37	....	230,286.00	NH 148,685.59	....	....
14. High Bridge Boro	356.64	....	241,785.47	14,062.63	....	633,906.50	NH 443,152.05	....	....
15. Holland Twp.	452.01	....	510,235.04	29,675.75	....	(2)	(3) 105,444.25	....	....
16. Kingwood Twp.	2,242.03	....	293,863.91	17,096.11	....	785,186.00	DV 802,908.69	....	....
17. Lambertville City	282.44	....	276,437.39	....	....	393,357.13	SH 638,964.89	....	....
18. Lebanon Boro	71.06	....	76,629.52	4,456.85	....	241,608.00	NH 166,574.82	....	....
19. Lebanon Twp.	193.94	....	507,719.23	29,529.18	....	(4) 525,946.00	NH 1,020,553.67	....	....
20. Milford Boro	19.72	....	213,808.88	....	....	(5) 307,594.00	DV 353,822.19	....	....
21. Raritan Twp.	2,819.04	....	1,128,266.34	65,624.30	....	2,579,940.64	HC 1,861,241.76	....	....
22. Readington Twp.	1,249.52	....	1,166,400.15	67,839.18	....	2,611,545.50	HC 1,698,943.42	....	....
23. Stockton Boro	....	....	55,469.40	3,226.10	....	77,619.50	SH 135,105.65	....	....
24. Tewksbury Twp.	44,652.46	....	631,321.06	36,851.76	....	1,472,046.00	NH 1,365,549.29	....	....
25. Union Twp.	5,875.42	....	338,814.55	19,734.57	....	665,620.00	NH 755,852.35	....	....
26. West Amwell Twp.	1,014.51	....	252,983.14	14,714.61	....	465,705.00	SH 560,181.45	....	....
Totals	$73,363.19	$116.02	$9,269,000.00	$486,000.00	....	$19,691,529.95	$15,941,559.52	....	....

(1) INCLUDES 226,500 PURSUANT TO NJSA 55:14J-30(B)
(2) HOLLAND TOWNSHIP—APPROPRIATED $1,453,191.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.
(3) HOLLAND TOWNSHIP—APPROPRIATED $727,418.67 TO DVRHS LEVY FROM SURPLUS.
(4) LEBANON TOWNSHIP—APPROPRIATED $640,000.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.
(5) MILFORD BOROUGH—APPROPRIATED $100,000.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.

NH—NORTH HUNTERDON REGIONAL HIGH SCHOOL

DV—DELAWARE VALLEY REGIONAL HIGH SCHOOL

SH—SOUTH HUNTERDON REGIONAL HIGH SCHOOL

HC—HUNTERDON CENTRAL REGIONAL HIGH SCHOOL

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Alexandria Twp.	$ 36,000.00	$ 1,636,034.41	$ 3,591,200	$ 200,000.00	$ 239,922.36	$ 93,772.41	$ 533,694.77	$ 10,880.00	$ 8,750.00
2. Bethlehem Twp.	101,147.13	1,699.469.19	899,700	325,000.00	189,191.23	110,000.00	624,191.23	6,240.00	8,500.00
3. Bloomsbury Boro	42,000.00	376,231.58	1,492,700	43,000.00	48,174.67	12,803.77	103,978.44	5,600.00	3,450.00
4. Califon Boro	103,287.84	597,571.92	1,199,300	25,000.00	82,607.71	19,000.00	126,607.71	5,600.00	3,900.00
5. Clinton Town	319,034.86	1,447,045.18	10,145,600	17,000.00	192,446.75	45,000.00	254,446.75	5,760.00	6,600.00
6. Clinton Twp.	246,230.14	5,091,251.25	63,582,348	620,000.00	520,689.11	150,000.00	1,290,689.11	17,760.00	24,100.00
7. Delaware Twp.	145,913.76	2,175,118.10	3,667,800	315,000.00	297,947.01	175,000.00	787,947.01	16,800.00	11,900.00
8. East Amwell Twp.	....	1,700,791.35	2,482,800	360,000.00	316,519.50	120,000.00	796,519.50	10,400.00	10,950.00
9. Flemington Boro	419,290.97	2,470,041.17	13,127,600	258,000.00	550,713.63	75,000.00	883,713.63	13,920.00	7,700.00
10. Franklin Twp.	19,402.40	1,823,709.74	2,562,800	100,000.00	259,674.50	80,000.00	439,674.50	9,920.00	8,950.00
11. Frenchtown Boro	93,506.43	707,213.49	1,731,000	75,000.00	157,092.08	50,000.00	282,092.08	7,840.00	4,300.00
12. Glen Gardner Boro	30,766.79	292,226.81	427,950	74,000.00	60,058.64	30,000.00	164,058.64	3,680.00	2,050.00
13. Hampton Boro	86,738.00	549,787.73	1,186,000	70,000.00	103,230.06	36,000.00	209,230.06	4,320.00	3,500.00
14. High Bridge Boro	243,866.75	1,576,773.40	4,310,400	75,000.00	319,812.84	65,000.00	459,812.84	13,440.00	11,450.00
15. Holland Twp.	....	645,355.04	5,793,540	495,000.00	3,082,066.56	15,047.05	3,592,113.61	22,949.00	18,950.00
16. Kingwood Twp.	110,066.17	1,809,122.88	2,271,250	130,000.00	259,872.32	130,000.00	519,872.32	11,360.00	8,100.00
17. Lambertville City	190,312.00	1,499,071.41	8,505,500	76,603.27	337,869.11	160,000.00	574,472.38	32,480.00	12,150.00
18. Lebanon Boro	39,514.00	526,783.19	1,070,900	26,000.00	69,162.91	20,000.00	115,162.91	3,840.00	2,600.00
19. Lebanon Twp.	....	2,083,748.06	60,586,650	860,000.00	1,313,530.56	123,660.77	2,297,191.33	21,280.00	14,700.00
20. Milford Boro	....	875,225.07	4,447,750	225,000.00	410,652.57	16,930.91	652,583.48	9,920.00	4,450.00
21. Raritan Twp.	942,723.27	6,577,796.31	61,059,400	100,000.00	1,092,494 21	200,000.00	1,392,494.21	24,000.00	29,400.00
22. Readington Twp.	314,783.50	5,859,511.75	6,641,370	558,000.00	1,020,182.19	260,000.00	1,838,182.19	26,080.00	36,050.00
23. Stockton Boro	27,354.94	298,775.59	1,903,200	35,000.00	39,510.95	20,000.00	94,510.95	4,320.00	2,750.00
24. Tewksbury Twp.	342,829.25	3,848,597.36	8,070,200	233,952.73	358,962.77	131,200.00	724,115.50	6,880.00	·13,850.00
25. Union Twp.	....	1,780,021.47	26,238,700	193,317.09	308,886.12	75,000.00	577,203.21	8,000.00	9.500.00
26. West Amwell Twp.	42,682.02	1,338,266.22	6,120,400	200,000.00	233,196.13	10,000.00	443,196.13	9,920.00	9,100.00
Totals	$3,897,450.22	$49,285,539.69	$303,116,058	$5,689,873.09	$11,864,466.49	$2,223,414.91	$19,777,754.49	$313,189.00	$277,700.00

Total County Budget $13,361,683.00
Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 4,092,683.00
Amount to be Raised by Taxation (12A III) .... $ 9,269,000.00
**Adjustments (net total 12A IIB) .... $ 73,247.17
Total County Taxes apportioned (12A I) .... $ 9,342,247.17
Rate per $100 to be applied to Col. 11 for apportionment of Cty. Taxes .... .41147282

County Library Tax Levy (12B (a)) .... $ 486,000.00
**Adjustments 4,003.62
Rate per $100 to be applied to Col. 11 (less Flem, Milford and Lambertville) for apportionment of County Library Taxes .... .02393128

**Net Overpayments are added to the Net Taxes apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. East Windsor Twp.	$ 68,609,220	$ 199,592,100	$ 268,201,320	$ 2,606,533	....	....	....	....	$ 270,807,853
2. Ewing Twp.	35,049,758	181,091,055	216,140,813	4,134,482	....	....	$ 79,450	$ 79,450	220,195,845
3. Hamilton Twp.	256,901,100	818,084,950	1,074,986,050	28,045,954	....	....	....	....	1.103,032,044
4. Hightstown Boro	11,616,000	31,005,900	42,621,900	2,244,028	....	....	....	....	44,865,928
5. Hopewell Boro	5,619,730	21,557,879	27,177,609	923,301	....	....	....	....	28,100,910
6. Hopewell Twp.	90,230,600	196,119,700	286,350,300	2,387,891	....	....	....	....	288,738,191
7. Lawrence Twp.	95,312,050	297,875,150	393,187,200	3,399,300	....	....	....	....	396,586,500
8. Pennington Boro	7,112,225	22,670,160	29,782,385	707,539	....	....	....	....	30,489,924
9. Princeton Boro	31,938,400	66,243,575	98,181,975	2,343,004	....	....	....	....	100,524,979
10. Princeton Twp.	93,672,200	187,213,200	280,885,400	1,605,840	....	....	....	....	282,491,240
11. Trenton City	67,620,510	249,626,190	317,246,700	22,482,783	....	....	*846,460	*846,460	338,883,023
12. Washington Twp.	18,115,950	35,289,200	53,405,150	1,026,437	....	....	3,700	3,700	54,427,887
13. West Windsor Twp.	32,427,850	103,319,540	135,747,390	3,994,969	....	....	62,800	62,800	139,679.559
Totals	$814,225,593	$2,409,688,599	$3,223,914,192	$75,902,061	....	....	*$992,410	*$992,410	$3,298,823,843

*Chapter 104, P.L. 1975
Tax Abatement

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. East Windsor Twp.	$4.40	77.93	$ 28	....	$ 84,220,248	$ 355,028,129	$ 3,286,358.81	....	....
2. Ewing Twp.	7.87	37.06	173,248	....	409,195,143	629,564,236	5,827,633.93	....	....
3. Hamilton Twp.	3.20	89.35	230,331	....	*165,570,315	1,268,932,650	11,746,021.37	....	....
4. Hightstown Boro	5.32	65.92	16,545	....	24,397,292	69,279,765	641,296.13	....	....
5. Hopewell Boro	3.94	67.82	25,673	....	14,107,546	42,234,129	390,945.09	....	....
6. Hopewell Twp.	2.99	84.41	2,426	....	63,513,813	352,254,432	3,260,683.76	....	....
7. Lawrence Twp.	3.86	68.26	17,171	....	*205,892,251	602,495,922	5,577,072.96	....	....
8. Pennington Boro	4.70	56.03	1,328	....	24,214,244	54,705,496	506,387.73	....	....
9. Princeton Boro	7.01	37.64	64,931	....	170,180,211	270,770,121	2,506,414.84	....	....
10. Princeton Twp.	4.39	56.18	17,527	....	*227,566,910	510,075,677	4,721,574.31	....	....
11. Trenton City	9.92	60.50	1,806,071	....	*266,464,992	607,154,086	5,620,191.80	....	....
12. Washington Twp.	3.39	70.56	6,224	....	24,885,309	79,319,420	734,229.36	....	....
13. West Windsor Twp.	5.90	46.64	506,677	....	163,729,300	303,915,536	2,813,229.20	....	....
Totals	....	....	$2,868,182	....	$1,844,037,574	$5,145,729,599	$47,632,039.29	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Twp.	$ 34,192.20	....	$ 3,252,166.61	$ 149,325.83	....	....	*$ 6,324,638.28	....	....
2. Ewing Twp.	145,229.99	....	5,682,403.94	261,042.87	....	$10,388,883.25	....	....	....
3. Hamilton Twp.	50,264.67	....	11,695,756.70	....	....	20,625,427.73	....	....	....
4. Hightstown Boro	2,973.63	....	638,322.50	29,304.28	....	....	*1,187,866.12	....	....
5. Hopewell Boro	35.32	....	390,909.77	....	....	....	**600,960.75	....	....
6. Hopewell Twp.	32,281.92	....	3,228,401.84	148,997.95	....	....	**4,806,089.35	....	....
7. Lawrence Twp.	8,244.76	....	5,568,828.20	255,624.26	....	7,726,332.00	....	....	....
8. Pennington Boro	1,718.74	....	504,668.99	....	....	....	**753,741.90	....	....
9. Princeton Boro	....	$1,055.79	2,507,470.63	....	....	....	***3,059,822.58	....	....
10. Princeton Twp.	6,705.60	....	4,714,868.71	....	....	....	***5,933,335.92	....	....
11. Trenton City	129,251.63	....	5,490,940.17	....	....	10,618,744.00	....	$74,806.00	....
12. Washington Twp.	6,256.62	....	727,972.74	33,435.37	....	1,082,929.39	....	....	....
13. West Windsor Twp.	3,988.51	....	2,809,240.69	128,954.44	....	....	****4,509,115.85	....	....
Totals	$421,143.59	$1,055.79	$47,211,951.49	$1,006,685.00	....	$50,442,316.37	$27,175,570.75	$74,806.00	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. East Windsor Twp.	$ 2,178,334.00	$ 11,904,464.72	$ 29,287,100	$ 425,000.00	$ 1,825,039.00	$ 400,000.00	$ 2,650,039.00	$ 10,900	$ 31,150
2. Ewing Twp.	988,781.38	17,321,111.44	127,784,810	1,146,496.50	6,238,255.71	400,000.00	7,784,752.21	151,570	147,650
3. Hamilton Twp.	2,978,186.41	35,299,370.84	123,822,170	2,800,000.00	15,043,302.96	967,964.62	18,811,267.58	438,560	376,100
4. Hightstown Boro	536,894.00	2,392,386.90	22,410,438	109,000.00	417,380.00	75,000.00	601,380.00	15,840	11,850
5. Hopewell Boro	115,213.73	1,107,084.25	3,693,300	87,859.82	153,000.00	15,000.00	255,859.82	9,280	5,500
6. Hopewell Twp.	460,018.17	8,643,507.31	22,765,700	400,000.00	1,409,572.19	375,000.00	2,184,572.19	32,800	44,650
7. Lawrence Twp.	1,745,077.00	15,295,861.46	95,682,600	715,000.00	3,811,465.91	544,770.00	5,071,235.91	72,800	67,000
8. Pennington Boro	173,540.00	1,431,950.89	5,930,800	74,000.00	268,022.62	35,000.00	377,022.62	6,400	8,150
9. Princeton Boro	1,479,113.00	7,046,406.21	165,170,500	110,000.00	2,769,140.00	225,000.00	3,104,140.00	19,360	14,450
10. Princeton Twp.	1,751,000.00	12,399,204.63	126,811,700	550,000.00	2,431,979.00	509,355.00	3,491,334.00	20,800	34,750
11. Trenton City	17,431,672.30	33,616,162.47	301,510,950	900,000.00	23,396,203.60	2,800,000.00	27,096,203.60	594,270	170,055
12. Washington Twp.	....	1,844,337.50	4,297,790	170,000.00	1,003,752.00	140,800.00	1,314,552.00	10,080	12,000
13. West Windsor Twp.	788,972.00	8,236,262.98	15,031,950	500,000.00	1,675,830.35	265,000.00	2,440,830.35	18,780	25,300
Totals	$30,626,801.99	$156,538,131.60	$1,044,199,808	$7,987,358.32	$60,442,943.34	$6,752,889.62	$75,183,189.28	$1,401,440	$948,605

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $18,453,577.25

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ....$ .925661529

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Carteret Boro	$ 94,700,200	$ 240,827,300	$ 335,527,500	$ 3,720,950	....	....	....	....	$ 339,248,450
2. Cranbury Twp.	20,525,900	70,438,600	90,964,500	1,038,508	....	....	....	....	92,003,008
3. Dunellen Boro	29,124,400	64,174,800	93,299,200	2,936,613	....	....	....	....	96,235,813
4. East Brunswick Twp.	178,403,900	413,258,800	591,662,700	7,282,257	....	....	....	....	598,944,957
5. Edison Twp.	300,125,100	793,280,800	1,093,405,900	11,654,150	....	....	....	....	1,105,060,050
6. Helmetta Boro	2,393,900	10,524,000	12,917,900	161,700	....	....	....	....	13,079,600
7. Highland Park Boro	58,761,100	130,865,600	189,626,700	1,738,200	....	....	....	....	191,364,900
8. Jamesburg Boro	12,179,700	33,526,600	45,706,300	1,430,579	....	....	....	....	47,136,879
9. Metuchen Boro	62,125,500	131,707,800	193,833,300	6,464,569	....	....	....	....	200,297,869
10. Middlesex Boro	67,425,200	127,488,700	194,913,900	1,660,300	....	....	....	....	196,574,200
11. Milltown Boro	48,052,500	99,037,000	147,089,500	647,358	....	....	....	....	147,736,858
12. Monroe Twp.	54,203,000	193,206,000	247,409,000	2,980,697	....	....	....	....	250,389,697
13. New Brunswick City	89,289,400	278,614,000	367,903,400	47,476,159	....	....	....	....	415,379,559
14. North Brunswick Twp.	102,176,300	247,132,900	349,309,200	3,689,800	....	....	....	....	352,999,000
15. Old Bridge Twp.	204,254,300	466,090,000	670,344,300	6,470,900	....	....	....	....	676,815,200
16. Perth Amboy City	86,995,000	233,598,500	320,593,500	5,738,246	....	....	....	....	326,331,746
17. Piscataway Twp.	203,639,500	505,797,300	709,436,800	21,799,285	....	....	....	....	731,236,085
18. Plainsboro Twp.	29,688,900	88,296,300	117,985,200	2,042,022	....	....	$2,085,800	$2,085,800	117,941,422
19. Sayreville Boro	178,318,300	505,109,400	683,427,700	6,001,357	....	....	1,055,000	1,055.00	688,374,057
20. South Amboy City	29,207,000	70,175,600	99,382,600	1,433,346	....	....	....	....	100,815,946
21. South Brunswick Twp.	95,398,900	233,746,400	329,145,300	6,596,100	....	....	7,000	7,000	335,734,400
22. South Plainfield Boro	163,627,700	380,268,300	543,896,000	5,637,500	....	....	....	....	549,533,500
23. South River Boro	40,864,800	121,129,800	161,994,600	1,139,200	....	....	....	....	163,133,800
24. Spotswood Boro	24,178,100	61,939,800	86,117,900	1,632,700	....	....	....	....	87,750,600
25. Woodbridge Twp.	366,143,100	814,812,700	1,180,955,800	13,907,519	....	....	....	....	1,194,863,319
Totals	$2,541,801,700	$6,315,047,000	$8,856,848,700	$165,280,015	....	....	$3,147,800	$3,147,800	$9,018,980,915

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Carteret Boro	$3.17	88.45	$ 33,355	....	$ **76,929,305	$ 416,211,110	$2,358,125.85	$ 2,161.85	....
2. Cranbury Twp.	2.37	74.68	942	....	37,931,104	129,935,054	736,171.60	634.39	....
3. Dunellen Boro	3.44	86.08	89,654	....	22,281,150	118,606,617	671,968.07	619.57	....
4. East Brunswick Twp.	4.33	62.72	850	....	371,174,940	970,120,747	5,496,411.67	4,668.39	....
5. Edison Twp.	3.75	57.47	610,101	....	864,797,497	1,970,467,648	11,164,077.10	9,465.02	....
6. Helmetta Boro	4.08	72.95	....	....	6,891,378	19,770,976	112,014.99	95.36	....
7. Highland Park Boro	3.84	90.35	8,071	....	23,669,006	215,041,977	1,218,361.89	....	$65,303.56
8. Jamesburg Boro	3.49	89.02	9,871	....	6,745,733	53,892,483	305,337.20	280.67	....
9. Metuchen Boro	4.57	64.19	540,712	....	**118,738,749	319,577,330	1,810,627.84	1,610.37	....
10. Middlesex Boro	3.79	70.59	9,582	....	90,368,042	286,951,824	1,625,781.51	1,484.78	....
11. Milltown Boro	2.23	98.39	6,378	....	6,735,687	154,478,903	875,229.68	517.51	....
12. Monroe Twp	3.06	65.20	1,125	....	138,983,897	389,374,719	2,206,078.91	1,784.30	....
13. New Brunswick City	3.51	97.18	755,468	....	%45,293,423	461,428,450	2,614,313.73	2,454.20	....
14. North Brunswick Twp.	4.30	54.35	255,152	....	337,234,145	690,488,297	3,912,098.10	3,322.77	....
15. Old Bridge Twp.	3.53	88.85	118,369	....	93,164,996	770,093,567	4,363,146.00	3,852.36	....
16. Perth Amboy City	4.54	60.91	610,311	....	**263,912,834	590,554,891	3,347,605.12	3,053.71	....
17. Piscataway Twp.	3.16	76.41	708	....	248,761,420	979,996,213	5,552,374.43	4,736.72	....
18. Plainsboro Twp.	2.16	77.33	3,656	*$611,471	38,646,401	155,980,006	683,734.49	644.27	....
19. Sayreville Boro	2.18	92.11	95,128	*90,370	127,444,064	815,822,879	4,622,206.24	4,227.72	....
20. South Amboy City	2.76	78.32	1,981,615	....	**29,936,613	132,734,174	752,030.57	677.77	....
21. South Brunswick Twp.	3.80	66.63	486,776	*3,506	186,452,737	522,670,407	2,961,292.28	2,534.95	....
22. South Plainfield Boro	2.78	89.43	328,418	....	86,203,424	636,065,342	3,603,753.97	3,255.36	....
23. South River Boro	4.07	75.23	1,695	....	57,417,519	220,553,014	1,249,585.77	1,095.47	....
24. Spotswood Boro	4.41	75.22	195,367	....	35,577,343	123,523,310	699,844.58	633.57	....
25. Woodbridge Twp.	3.81	56.56	2,905,299	....	1,010,781,736	2,208,550,354	12,512,982.29	11,172.48	....
Totals	....	....	$ 9,048	$705,347	$4,325,873,125	$13,353,197,296	$75,655,173.88	$65,303.56	$65,303.56

*Difference between Taxable Value and Aggregate True Value of Air and Water Pollution Equipment.
**Includes Aggregate True Value of Real Property Pursuant to N.J.S.A. 55:14J-30(b)
%Includes $3,214,139 Value of Tax Abated Property Pursuant to N.J.S.A. 54:4-3.104 & Solar Energy

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Boro	$ 22,559.17	....	$ 2,333,404.83	....	....	$ 5,572,676.30	....	....	....
2. Cranbury Twp.	....	$ 1,850.62	737,367.83	....	....	1,106,822.00	....	....	....
3. Dunellen Boro	....	....	671,368.50	....	....	2,092,652.95	....	....	....
4. East Brunswick Twp.	....	39,024.58	5,530,767.86	....	....	14,758,198.49	....	....	....
5. Edison Twp.	62,363.85	....	11,092,228.23	....	....	27,169,370.00	....	$2,113,195.00	....
6. Helmetta Boro	....	....	111,919.63	....	....	355,936.00	....	....	....
7. Highland Park Boro	16,897.80	....	1,266,767.65	....	....	4,636,270.50	....	....	....
8. Jamesburg Boro	655.98	....	304,400.55	....	....	970,037.40	....	....	....
9. Metuchen Boro	1,965.59	....	1,807,051.88	....	....	5,036,657.03	....	....	....
10. Middlesex Boro	3,160.02	....	1,621,136.71	....	....	4,291,910.25	....	....	....
11. Milltown Boro	40.92	....	874,371.25	....	....	2,147,056.00	....	....	....
12. Monroe Twp.	....	15,174.54	2,219,469.15	....	....	5,180,175.99	....	....	....
13. New Brunswick City	18,841.25	....	2,593,018.28	....	....	7,719,115.00	....	124,929.47	....
14. North Brunswick Twp.	1,060.12	....	3,907,715.21	....	....	9,439,254.00	....	....	....
15. Old Bridge Twp.	101,856.71	....	4,257,436.93	....	....	14,612,958.00	....	....	....
16. Perth Amboy City	62,049.90	....	3,282,501.51	....	....	6,759,058.50	....	312,463.50	....
17. Piscataway Twp.	....	6,012.87	5,553,650.58	....	....	14,949,968.00	....	....	....
18. Plainsboro Twp.	....	15,628.47	898,718.69	....	....	....	$1,576,428.71	....	....
19. Sayreville Boro	134,860.00	....	4,483,118.52	....	....	10,461,162.00	....	....	....
20. South Amboy City	419.83	....	750,932.97	....	....	2,002,650.49	....	22,541.54	....
21. South Brunswick Twp.	....	27,551.26	2,986,308.59	....	....	9,671,694.60	....	....	....
22. South Plainfield Boro.	....	5,700.20	3,606,198.81	....	....	9,664,334.00	....	....	....
23. South River Boro.	470.48	....	1,248,019.82	....	....	3,428,523.40	....	....	....
24. Spotswood Boro.	468.30	....	698,742.71	....	....	1,598,495.16	....	....	....
25. Woodbridge Twp.	36,909.50	....	12,464,900.31	....	....	31,824,110.46	....	....	....
Totals	$464,579.42	$110,942.54	$75,301,537.00	....	....	$195,451,086.52	$1,576,428.71	$2,573,130.51	....

*Difference between 1979 estimated value and corrected value.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Carteret Boro	$ 2,829,035.34	$ 10,735,116.47	$ 49,577,700	$ 300,000.00	$ 2,311,990.26	$ 230,000.00	$ 2,841,990.26	$ 106,080.00	$ 94,900.00
2. Cranbury Twp.	331,365.00	2,177,574.83	7,651,900	175,000.00	473,143.00	35,000.00	683,143.00	5,920.00	6,900.00
3. Dunellen Boro	540,096.53	3,304,117.98	9,169,200	90,000.00	650,102.64	60,000.00	800,102.64	37,760.00	27,750.00
4. East Brunswick Twp.	5,618,568.79	25,907,535.14	82,664,600	970,000.00	4,093,717.59	500,000.00	5,563,717.59	63,520.00	158,850.00
5. Edison Twp.	1,044,499.40	41,419,293.63	173,152,500	2,860,000.00	18,242,064.86	692,000.00	21,794,064.86	166,400.00	261,500.00
6. Helmetta Boro	64,800.45	532,656.06	,508,400	27,000.00	144,079.61	27,800.00	198,879.61	3,520.00	2,700.00
7. Highland Park Boro	1,441,062.32	7,344,100.47	31,400,600	382,000.00	1,004,639.17	110,000.00	1,496,639.17	41,920.00	32,650.00
8. Jamesburg Boro	368,818.65	1,643,256.60	6,648,900	60,000.00	404,297.63	80,000.00	544,297.63	16,160.00	11,000.00
9. Metuchen Boro	2,300,097.26	9,143,806.17	29,419,000	175,000.00	1,425,561.90	150,000.00	1,750,561.90	48,800.00	62,950.00
10. Middlesex Boro	1,536,527.30	7,449,574.26	17,049,000	550,000.00	1,425,369.31	260,000.00	2,235,369.31	50,080.00	63,800.00
11. Milltown Boro	272,498.18	3,293,925.43	10,186,000	100,000.00	836,272.82	30,000.00	966,272.82	39,520.00	33,950.00
12. Monroe Twp.	249,478.00	7,649,123.14	45,914,200	860,000.00	1,416,511.33	395,000.00	2,671,511.33	32,960.00	62,900.00
13. New Brunswick City	4,137,085.53	14,574,148.28	208,100.00	1,030,000.00	9,193,737.96	640,000.00	10,863,737.96	141,920.00	50,000.00
14. North Brunswick Twp.	1,812,920.99	15,159,890.20	36,931,500	565,000.00	3,304,853.01	430,000.00	4,299,853.01	75,840.00	64,900.00
15. Old Bridge Twp.	4,991,227.00	23,861,621.93	99,875,800	30,000.00	3,990,071.00	700,000.00	4,720,071.00	134,240.00	181,900.00
16. Perth Amboy City	4,439,008.72	14,793,032.23	63,165,000	900,000.00	5,751,756.09	335,000.00	6,986,756.09	187,840.00	70,650.00
17. Piscataway Twp.	2,577,424.67	23,081,043.25	165,732,100	1,270,000.00	4,914,536.36	395,000.00	6,579,536.36	75,040.00	117,650.00
18. Plainsboro Twp.	70,700.00	2,545,847.40	18,118,000	650,000.00	800,415.00	9,000.00	1,459,415.00	4,480.00	3,150.00
19. Sayreville Boro	....	14,944,280.52	209,858,500	2,325,350.00	7,415,995.89	240,000.00	9,981,345.89	106,880.00	158,350.00
20. South Amboy City	....	2,776,125.00	25,338,000	778,972.85	2,979,538.92	110,000.00	3,868,511.77	68,160.00	31,950.00
21. South Brunswick Twp.	67,000.00	12,725,003.19	45,342,300	1,737,496.00	4,312,199.00	170,000.00	6,219,695.00	35,040.00	55,450.00
22. South Plainfield Boro	1,969,056.28	15,239,589.09	58,762,700	1,000,000.00	2,717,161.47	390,000.00	4,107,161.47	70,880.00	108,100.00
23. South River Boro	1,962,661.51	6,639,204.73	17,176,800	180,000.00	756,456.36	125,000.00	1,061,456.36	113,760.00	57,500.00
24. Spotswood Boro	1,571,040.19	3,868,278.06	7,817,300	265,000.00	802,443.16	90,000.00	1,157,43.16	17,120.00	37,050.00
25. Woodbridge Twp.	1,158,639.37	45,447,650.14	195,124,900	2,260,000.00	20,289,484.95	1,068,900.00	23,618,384.95	363,040.00	428,850.00
Totals	$41,353,611.48	$316,255,794.22	$1,635,684,900	$19,540,818.85	$99,656,399.29	$7,727,700.00	$126,469,918.14	$2,006,880.00	$2,185,350.00

Total Amount of Miscellanous Revenues (including Surplus Revenues Appropriated) for the support of the County budget $46,522,318.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .566570

Net County Taxes Apportioned (12 A III) $75,301,537.00

‡Adjustments (Net Total 12 A IIb) ± .... $ 353,636.88

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $75,655,173.88

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980

	1	2	3	4	5 Deductions				6
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Aberdeen Twp.	$ 34,599,950	$ 102,286,229	$ 136,886,179	$ 1,036,909	....	....	....	....	$ 137,923,088
2. Allenhurst Boro	5,040,575	10,608,950	15,649,525	198,155	....	....	....	....	15,847,680
3. Allentown Boro	3,780,250	17,785,250	21,565,500	570,115	H $27,950	....	....	$27,950	22,107,665
4. Asbury Park City	24,687,600	103,979,800	128,667,400	11,382,661	H 4,000	....	....	4,000	140,046,061
5. Atlantic Highlands Boro	21,249,600	46,156,200	67,405,800	1,322,027	....	....	....	....	68,727,827
6. Avon-By-The-Sea Boro	10,139,225	15,059,825	25,199,050	149,550	....	....	....	....	25,348,600
7. Belmar Boro	20,196,800	45,552,100	65,748,900	525,982	....	....	....	....	66,274,882
8. Bradley Beach Boro	7,849,862	25,321,467	33,171,329	305,736	....	....	....	....	33,477,065
9. Brielle Boro	26,953,600	41,912,100	68,865,700	375,885	....	....	....	....	69,241,585
10. Colts Neck Twp.	100,094,300	157,143,400	257,237,700	2,359,481	....	....	....	....	259,597,181
11. Deal Boro	21,675,920	32,216,020	53,891,940	376,947	....	....	....	....	54,268,887
12. Eatontown Boro	70,404,950	165,218,800	235,623,750	4,562,446	....	....	....	....	240,186,196
13. Englishtown Boro	1,760,882	5,863,300	7,624,182	807,056	....	....	....	....	8,431,238
14. Fair Haven Boro	47,641,500	91,735,100	139,376,600	437389	....	....	....	....	139,813,989
15. Farmingdale Boro	1,773,800	7,402,300	9,176,100	816,882	....	....	....	....	9,992,982
16. Freehold Boro	14,907,075	67,916,550	82,823,625	5,195,017	....	....	....	....	88,018,642
17. Freehold Twp.	60,182,050	169,047,175	229,229,225	6,704,761	....	....	....	....	235,933,986
18. Hazlet Twp.	88,305,750	178,583,350	266,889,100	1,631,947	....	....	....	....	268,521,047
19. Highlands Boro	19,553,740	37,447,666	57,001,406	319,637	....	....	....	....	57,321,043
20. Holmdel Twp.	81,586,380	269,153,330	350,739,710	5,834,326	....	....	....	....	356,574,036
21. Howell Twp.	38,608,410	136,034,650	174,643,060	2,100,492	....	....	....	....	176,743,552
22. Interlaken Boro	3,915,200	9,239,600.	13,154,800	50,870	....	....	....	....	13,205,670
23. Keansburg Boro	9,550,200	36,977,075	46,527,275	380,997	H 25,500	....	....	25,500	46,882,772
24. Keyport Boro	23,938,600	48,312,800	72,251,400	3,985,739	....	....	....	....	76,237,139
25. Little Silver Boro	27,184,500	55,050,100	82,234,600	537,155	....	....	....	....	82,771,755
26. Loch Arbour Village	1,223,150	2,759,300	3,982,450	43,526	....	....	....	....	4,025,976
27. Long Branch City	82,631,850	222,615,700	305,247,550	5,544,315	....	S 3,700	....	3,700	310,788,165
28. Manalapan Twp.	51,752,600	133,929,700	185,682,300	1,413,232	....	....	....	....	187,095,532
29. Manasquan Boro	26,702,150	44,339,500	71,041,650	485,984	....	....	....	....	71,527,634
30. Marlboro Twp.	48,561,957	125,812,517	174,374,474	2,283,944	....	....	....	....	176,658,418

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
31. Matawan Boro	$ 36,022,100	$ 84,340,800	$120,362,900	$ 1,064,571					$ 121,427,471
32. Middletown Twp.	239,214,100	420,437,700	659,651,800	6,480,699					666,132,499
33. Millstone Twp.	50,229,900	56,543,700	106,773,600	980,327					107,753,927
34. Monmouth Beach Boro	16,166,100	46,224,800	62,390,900	260,022					62,650,922
35. Neptune Twp.	52,010,700	156,070,300	208,081,000	3,229,950					211,310,950
36. Neptune City Boro	10,886,200	30,402,550	41,288,750	374,165			$7,300	$7,300	41,655,615
37. Ocean Twp.	127,338,750	280,250,000	407,588,750	2,814415					410,403,165
38. Oceanport Boro	23,761,800	62,165,200	85,927,000	680,270					86,607,270
39. Red Bank Boro	53,211,850	110,012,700	163,224,550	6,207,954					169,432,504
40. Roosevelt Boro	3,035,485	7,700,220	10,735,705	70,258					10,805,963
41. Rumson Boro	60,619,700	127,760,700	188,380,400	1,102,940					189,483,340
42. Sea Bright Boro	9,457,370	22,709,700	32,167,070	187,801					32,354,871
43. Sea Girt Boro	30,346,500	32,248,500	62,595,000	393,448					62,988,448
44. Shrewsbury Boro	22,527,100	42,840,000	65,367,100	875,248					66,242,348
45. Shrewsbury Twp.	905,000	1,970,000	2,875,000	99,309					2,974,309
46. South Belmar Boro	4,184,600	9,846,550	14,031,150	145,191					14,176,341
47. Spring Lake Boro	38,056,200	45,617,800	83,674,000	2,046,268					85,720,268
48. Spring Lake Hts. Boro	29,975,000	51,579,600	81,554,600	559,893					82,114,493
49. Tinton Falls Boro	46,290,060	120,547,450	166,837,510	1,409,471					168,246,981
50. Union Beach Boro	21,550,540	63,281,200	84,831,740	611,294					85,443,034
51. Upper Freehold Twp.	11,281,138	21,314,250	32,595,388	1,216,748		S $3,100		3,100	33,809,036
52. Wall Twp.	67,438,500	136,214,100	203,652,600	1,908,626					205,561,226
53. West Long Branch Boro	30,669,360	79,700,940	110,370,300	1,010,383					111,380,683
Totals	$1,961,630,479	$4,415,238,614	$6,376,869,093	$95,468,414	$57,450	$6,800	$7,300	$71,550	$6,472,265,957

H—Home Improvement Abatements C. 104, L. 1975

S—Solar Energy Exemption C. 256, L. 1977

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Aberdeen Twp.	$6.044	53.15	$ 8,984	....	$ 127,630,296	$ 265,562,368	$ 1,480,385.42	....	....
2. Allenhurst Boro	2.959	53.26	2,100	....	14,335,235	30,185,015	158,267.28	....	....
3. Allentown Boro	4.069	82.28	....	....	4,854,255	26,961,920	150,300.04	....	....
4. Asbury Park City	5.916	108.98	....	$2,930,584*	....	137,115,477	764,354.36	....	....
5. Atlantic Highlands Boro	4.327	79.43	....	....	18,337,246	87,065,073	485,346.87	....	....
6. Avon-By-The-Sea Boro	4.727	44.43	....	....	32,143,599	57,492,199	320,491.99	....	....
7. Belmar Boro	4.807	54.43	500	....	57,247,021	123,522,403	688,579.35	....	....
8. Bradley Beach Boro	7.491	53.79	20,216	....	29,443,576	62,940,857	350,865.70	....	....
9. Brielle Boro	3.978	60.30	421	....	46,716,151	115,958,157	646,412.24	....	....
10. Colts Neck Twp.	2.074	112.69	....	26,279,682	....	233,317,499	1,300,635.42	....	....
11. Deal Boro	3.318	46.82	....	....	61,691,143	115,960,030	646,422.68	....	....
12. Eatontown Boro	2.805	97.24	162	....	16,101,521	256,287,879	1,428,684.50	....	....
13. Englishtown Boro	5.234	56.62	60	....	6,513,006	14,944,304	83,307.47	....	....
14. Fair Haven Boro	2.701	113.36	....	15,646,996	....	124,166,993	692,172.64	....	....
15. Farmingdale Boro	5.843	46.72	9,608	....	11,321,411	21,324,001	118,871.29	....	....
16. Freehold Boro	4.954	57.90	14,715	....	66,356,982	154,390,339	860,653.59	....	....
17. Freehold Twp.	4.709	56.56	7,772	....	184,759,103	420,700,861	2,345,209.62	....	....
18. Hazlet Twp.	3.061	88.30	528	....	43,865,698*	312,387,273	1,741,412.26	....	....
19. Highlands Boro	4.262	81.73	....	....	13,528,073	70,849,116	394,950.53	....	....
20. Holmdel Twp.	2.509	84.19	....	....	82,096,332	438,670,368	2,445,381.17	....	....
21. Howell Twp.	5.949	44.57	4,828	....	226,283,325	403,031,705	2,246,712.38	....	....
22. Interlaken Boro	3.630	44.64	....	....	16,314,622	29,520,292	164,561.76	....	....
23. Keansburg Boro	6.378	52.31	....	....	44,159,523	91,042,295	507,518.01	....	....
24. Keyport Boro	4.654	79.15	1,104	....	24,547,970*	100,786,213	561,835.78	....	....
25. Little Silver Boro	5.349	55.83	438	....	66,547,096	149,319,289	832,384.87	....	....
26. Loch Arbour Village	7.654	45.99	....	....	4,786,943	8,812,919	49,127.88	....	....
27. Long Branch City	3.866	82.57	194,715	....	71,827,101	382,809,981	2,133,985.77	....	....
28. Manalapan Twp.	4.779	56.01	26	....	149,570,862	336,666,420	1,876,757.10	....	....
29. Manasquan Boro	4.859	49.62	7,160	....	73,797,324	145,332,118	810,158.27	....	....
30. Marlboro Twp.	4.941	55.51	....	....	143,088,981	319,747,399	1,782,441.50	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
31. Matawan Boro	$3,663	89.92	$ 14,824	....	$ 15,100,209	$ 136,542,504	$ 761,160.30	....	....
32. Middletown Twp.	4.502	58.24	1,033	....	483,154,196*	1,149,287,728	6,406,739.05	....	....
33. Millstone Twp.	2.046	111.73	....	$9,117,578	....	98,636,349	549,851.30	....	....
34. Monmouth Beach Boro	3.822	72.44	....	....	24,009,479	86,660,401	483,091.01	....	....
35. Neptune Twp.	4.944	56.92	10,922	....	166,903,329	378,225,201	2,108,427.77	....	....
36. Neptune City Boro	5.174	59.25	....	....	30,676,867	72,332,482	403,219.60	....	....
37. Ocean Twp.	3.548	81.73	....	....	96,707,888*	507,111,053	2,826,905.83	....	....
38. Oceanport Boro	3.781	65.59	5,159	....	48,192,345	134,804,774	751,473.27	....	....
39. Red Bank Boro	4.096	84.06	131,812	....	39,815,032	209,379,348	1,167,191.40	....	....
40. Roosevelt Boro	3.588	86.58	....	....	1,785,486	12,591,449	70,191.41	....	....
41. Rumson Boro	3.680	79.93	....	....	46,227,009	237,710,349	1,325,123.50	....	....
42. Sea Bright Boro	4.478	61.21	....	....	21,635,623	53,990,494	300,971.63	....	....
43. Sea Girt Boro	3.242	53.68	176	....	54,547,652	117,536,276	655,209.51	....	....
44. Shrewsbury Boro	4.133	70.78	....	....	29,802,438	96,044,786	535,404.55	....	....
45. Shrewsbury Twp.	3.932	100.00	....	....	1,030,023**	4,004,332	22,322.27	....	....
46. South Belmar Boro	6.362	52.46	....	....	12,982,478	27,158,819	151,397.65	....	....
47. Spring Lake Boro	3.244	57.29	3,500	....	63,689,037	149,412,805	832,906.18	....	....
48. Spring Lake Hts. Boro	3.083	77.35	1,418	....	24,955,823	107,071,734	596,874.61	....	....
49. Tinton Falls Boro	3.209	100.19	....	....	5,152,859	173,399,840	966,622.63	....	....
50. Union Beach Boro	2.262	124.64	12	13,840,636	....	71,602,410	399,149.79	....	....
51. Upper Freehold Twp.	5.509	47.33	....	....	38,860,568	72,669,604	405,098.90	....	....
52. Wall Twp.	4.675	50.70	....	....	206,211,088	411,772,314	2,295,437.16	....	....
53. West Long Branch Boro	3.366	76.98	....	....	38,326,993*	149,707,676	834,549.95	....	....
Totals	....	....	$442,193	$67,815,476	$3,089,630,817	$9,494,523,491	$52,927,507.09	....	....

**Includes the amount of $1,014,377 added pursuant to N.J.S.A. 40:55C-40, et seq.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Twp.	$ 5,279.44	....	$ 1,475,105.98	....	....	....	R$5,145,025.69	....	....
2. Allenhurst Boro	30.81	....	168,236.47	$6,354.19	....	$ 70,400.00	....	....	....
3. Allentown Boro	7,416.94	....	142,863.10	5,421.57	$3,197.77	....	R 562,518.87	....	....
4. Asbury Park City	6,605.21	....	757,749.15	....	....	2,617,938.50	....	$43,885.40	....
5. Atlantic Highlands Boro	312.70	....	485,034.17	18,320.26	10,456.78	645,594.00	R 1,130,991.82	....	....
6. Avon-By-The-Sea Boro	....	....	320,491.99	....	6,909.42	447,242.00	....	....	....
7. Belmar Boro	92.91	....	688,486.44	....	14,842.86	1,218,457.00	....	....	....
8. Bradley Beach Boro	154.25	....	350,711.45	....	....	1,156,154.00	....	....	....
9. Brielle Boro	36.47	....	646,375.77	24,412.97	....	1,392,487.40	....	....	....
10. Colts Neck Twp.	206.57	$ 744.33	1,301.173.18	49,142.09	....	2,581,146.25	R 1,454,421.97	....	....
11. Deal Boro	433.96	....	645,988.72	24,399.46	....	712,474.25	....	....	....
12. Eatontown Boro	8,273.59	....	1,420,410.91	53,673.17	....	2,316,949.50	R 1,556,097.88	....	....
13. Englishtown Boro	1,798.06	....	81,509.41	3,084.15	1,755.83	R 188,276.81	R 99,220.69	....	....
14. Fair Haven Boro	62.04	....	692,110.60	26,140.41	....	1,391,854.00	R 1,000,724.94	....	....
15. Farmingdale Boro	1,947.69	....	116,923.60	4,422.31	2,519.88	271,686.80	R 159,242.35	....	....
16. Freehold Boro	108.72	....	860,544.87	....	....	1,264,922.02	R 1,157,124.95	....	....
17. Freehold Twp.	3,432.95	42.26	2,341,818.93	88,456.95	....	4,849,663.56	R 2,842,355.05	....	....
18. Hazlet Twp.	427.04	468.80	1,741,454.02	65,772.64	....	4,933,846.50	....	....	....
19. Highlands Boro	13,251.97	....	381,698.56	14,457.69	....	533,578.04	R 880,655.61	....	....
20. Holmdel Twp.	16.74	....	2,445,364.43	92,358.73	....	6,107,722.00	....	....	....
21. Howell Twp.	3,756.36	....	2,242,956.02	84,722.31	....	4,844,232.56	R 2,823,374.33	....	....
22. Interlaken Boro	....	....	164,561.76	6,215.31	....	42,541.00	....	....	....
23. Keansburg Boro	570.31	142.84	507.090.54	19,153.54	....	1,279,564.76	....	....	....
24. Keyport Boro	1,951.17	4.33	559,888.94	....	....	1,749,178.50	....	....	....
25. Little Silver Boro	56.40	....	832,328.47	31,436.26	....	1,626,082.80	R 1,315,321.56	....	....
26. Loch Arbour Village	....	....	49,127.88	1,855.50	....	....	J 158,804.58	....	....
27. Long Branch City	7,152.93	12.56	2,126,845.40	....	....	6,660,761.50	....	235,552.50	....
28. Manalapan Twp.	1,995.58	1,352.31	1,876,113.83	70,860.73	....	R 3,731,669.45	R 2,263,058.12	....	....
29. Manasquan Boro	455.80	....	809,702.47	30,582.74	17,455.76	1,997,090.00	....	....	....
30. Marlboro Twp.	2,074.13	....	1,760,367.37	67,248.84	38,381.50	4,042,743.00	R 1,728,246.54	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Boro	$ 6,825.28	$ 310.96	$ 754,645.98	....	....	....	R$2,652,046.91	....	....
32. Middletown Twp.	22,446.68	5,496.30	6,389,788.67	....	....	$ 17,771,652.00	....	....	....
33. Millstone Twp.	333.04	....	549,518.26	$20,755.76	....	1,526,232.00	....	....	....
34. Monmouth Beach Boro	1,104.11	....	481,986.90	18,206.80	....	747,652.50	R 587,945.29	....	....
35. Neptune Twp.	8,413.39	....	2,100,014.38	....	....	6,241,308.90	....	....	....
36. Neptune City Boro	1,222.23	....	401,997.37	15,186.62	$ 8,685.38	1,138,698.50	....	....	....
37. Ocean Twp.	26,978.20	....	2,790,927.63	105,824.79	....	....	J 8,457,797.62	....	....
38. Oceanport Boro	2,245.68	144.15	749,371.74	28,307.63	....	1,091,345.00	R 929,524.84	....	....
39. Red Bank Boro	4,299.59	277.50	1,163,169.39	....	....	2,790,744.00	R 1,917,856.66	....	....
40. Roosevelt Boro	9.80	....	70,181.61	2,650.70	1,513.03	264,376.00	....	....	....
41. Rumson Boro	1,368.69	....	1,323,754.81	50,000.67	....	2,097,005.00	R 2,335,516.73	....	....
42. Sea Bright Boro	73.78	....	300,897.85	11,364.81	....	184,780.00	R 429,810.75	....	....
43. Sea Girt Boro	99.30	....	655,110.21	24,743.03	....	848,838.00	....	....	....
44. Shrewsbury Boro	....	....	535.404.55	20,221.63	....	859,543.00	R 762,120.78	....	....
45. Shrewsbury Twp.	....	....	22,322.27	843.09	....	R 30,904.53	R 13,280.64	....	....
46. South Belmar Boro	....	....	151,397.65	5,718.12	3,263.95	451,273.00	....	....	....
47. Spring Lake Boro	425.01	147.15	832,628.32	....	....	1,101,696.00	....	....	....
48. Spring Lake Hts. Boro	10,870.26	....	586,004.35	22,173.92	....	1,358,229.00	....	....	....
49. Tinton Falls Boro	57,641.43	3,090.56	912,071.76	34,627.18	....	R 2,054,673.33	R 1,326,490.28	....	....
50. Union Beach BoroBoro	217.06	441.13	399,373.86	15,083.31	....	1,050,635.00	....	....	....
51. Upper Freehold Twp.	118.78	....	404,980.12	15,295.99	....	....	R 1,410,473.13	....	....
52. Wall Twp.	162.86	67.39	2,295,341.69	86,692.77	49,485.84	6,211,100.00	....	....	....
53. West Long Branch Boro	426.39	....	834,123.56	31,505.04	....	1,346,961.50	R 1,026,997.31	....	....
Totals	$213,182.30	$12,742.57	$52,727,067.36	$1,297,693.68	$158,468.00	$107,841,903.46	$46,105,045.97	$279,437.90	....

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Aberdeen Twp.	$ 1,716,748.31	$ 8,336,879.93	$ 17,574,800	$ 200,000.00	$ 1,129,511.95	$ 280,000.00	$ 1,609,511.95	$ 44,160.00	$ 61,100.00
2. Allenhurst Boro	223,987.97	468,978.63	940,040	80,000.00	563,083.04	15,000.00	658,083.04	2,240.00	2,900.00
3. Allentown Boro	185,700.00	899,721.31	4,277,800	110,000.00	109,300.00	24,000.00	243,300.00	6,080.00	5,900.00
4. Asbury Park City	4,866,332.03	8,285,905.06	47,070,750	....	4,084,015.41	650,000.00	4,734,015.41	39,200.00	15,050.00
5. Atlantic Highlands Boro	683,699.93	2,974,096.96	4,487,500	380,000.00	483,378.74	90,000.00	953,378.74	18,240.00	17,450.00
6. Avon-By-The-Sea Boro	423,730.00	1,198,373.41	1,983,900	241,000.00	295,548.83	35,000.00	571,548.83	10,720.00	7,650.00
7. Belmar Boro	1,264,160.00	3,185,946.30	10,933,850	750,000.00	1,165,730.00	125,000.00	2,040,730.00	35,680.00	16,900.00
8. Bradley Beach Boro	1,000,945.80	2,507,811.25	2,435,312	....	727,424.86	85,000.00	812,424.86	31,040.00	10,500.00
9. Brielle Boro	691,834.00	2,755,110.14	3,684,100	466,400.00	232,620.00	75,000.00	774,020.00	11,840.00	15,200.00
10. Colts Neck Twp.	....	5,385,883.49	24,871,326	600,000.00	1,176,145.00	125,000.00	1,901,145.00	9,120.00	20,350.00
11. Deal Boro	418,001.20	1,800,863.63	3,162,900	290,000.00	838,776.09	59,000.00	1,187,776.09	4,160.00	5,950.00
12. Eatontown Boro	1,390,751.52	6,737,882.98	44,859,700	960,000.00	1,531,678.69	190,000.00	2,681,678.69	19,200.00	30,450.00
13. Englishtown Boro	67,495.33	441,342.22	1,333,900	30,000.00	116,481.65	15,000.00	161,481.65	6,560.00	2,250.00
14. Fair Haven Boro	666,639.50	3,777,469.45	11,417,900	110,000.00	332,665.00	94,874.00	537,539.00	19,680.00	26,500.00
15. Farmingdale Boro	29,164.43	483,959.37	1,220,900	50,000.00	102,432.87	16,000.00	168,432.87	4,160.00	4,300.00
16. Freehold Boro	1,078,245.33	4,360,837.17	25,174,325	538,000.00	1,049,307.78	100,000.00	1,687,307.78	36,960.00	30,350.00
17. Freehold Twp.	990,000.00	11,112,294.49	40,477,535	1,300,000.00	1,871,900.00	320,100.00	3,492,000.00	26,720.00	54,500.00
18. Hazlet Twp.	1,479,947.50	8,221,020.66	32,584,800	583,000.00	1,503,985.00	125,000.00	2,211,985.00	45,280.00	101,400.00
19. Highlands Boro	653,020.87	2,443,410.85	7,670,890	250,000.00	398,732.35	175,000.00	823,732.35	33,440.00	13,300.00
20. Holmdel Twp.	304,020.00	8,949,465.16	41,874,875	1,200,000.00	2,184,727.00	150,000.00	3,534,727.00	9,760.00	27,050.00
21. Howell Twp.	520,171.51	10,515,456.73	26,833,300	1,000,000.00	3,872,376.77	400,000.00	5,272,376.77	117,440.00	69,750.00
22. Interlaken Boro	266,151.78	479,469.85	423,700	42,800.00	94,496.43	2,500.00	138,996.43	2,080.00	6,950.00
23. Keansburg Boro	1,184,486.73	2,990,295.57	10,303,100	141,500.00	1,530,652.45	340,000.00	2,012,152.45	52,480.00	23,700.00
24. Keyport Boro	1,239,413.95	3,548,481.39	22,667,800	150,000.00	677,406.33	195,000.00	1,022,406.33	29,600.00	19,600.00
25. Little Silver Boro	622,490.00	4,427,659.09	4,592,100	256,000.00	477,450.00	144,000.00	877,450.00	10,560.00	27,600.00
26. Loch Arbour Village	98,400.00	308,187.96	122,300	60,000.00	55,744.00	22,000.00	137,744.00	1,280.00	1,150.00
27. Long Branch City	2,994,287.51	12,017,446.91	58,526,400	1,000,000.00	5,130,227.71	500,000.00	6,630,227.71	110,400.00	63,900.00
28. Manalapan Twp.	1,000,616.86	8,942,319.01	13,902,550	775,000.00	1,721,650.99	300,000.00	2,796,650.99	36,960.00	61,400.00
29. Manasquan Boro	621,345.36	3,476,176.33	10,041,400	246,000.00	580,728.91	137,000.00	963,728.91	39,680.00	22,300.00
30. Marlboro Twp.	1,075,348.66	8,730,335.93	39,976,120	400,000.00	1,898,512.33	214,000.00	2,512,512.33	22,400.00	32,900.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. A III + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
31. Matawan Boro	$ 1,041,691.00	$ 4,448,383.89	$ 16,605,000	$ 120,000.00	$ 1,151,572.20	$ 125,000.00	$ 1,396,572.20	$ 21,920.00	$ 27,650.00
32. Middletown Twp.	5,828,321.00	29,989,761.67	120,071,857	850,000.00	4,826,211.00	1,250,000.00	6,926,211.00	176,640.00	253,150.00
33. Millstone Twp.	109,000.00	2,205,506.02	7,457,600	375,000.00	373,000.00	120,000.00	868,000.00	13,760.00	8,950.00
34. Monmouth Beach Boro	558,847.00	2,394,638.49	12,827,800	213,000.00	279,565.00	52,000.00	544,565.00	7,200.00	9,950.00
35. Neptune Twp.	2,107,648.75	10,448,972.03	72,160,090	1,410,000.00	3,175,388.80	470,000.00	5,055,388.80	119,040.00	101,150.00
36. Neptune City Boro	590,989.29	2,155,557.16	3,492,200	103,000.00	576,913.47	50,000.00	729,913.47	30,560.00	18,800.00
37. Ocean Twp.	3,198,484.60	14,582,034.64	40,259,400	650,00.00	2,141,385.74	390,000.00	3,181,385.74	45,920.00	81,250.00
38. Oceanport Boro	476,300.00	3,274,849.21	65,132,500	386,755.00	556,700.00	50,000.00	993,455.00	11,520.00	25,200.00
39. Red Bank Boro	1,069,596.97	6,941,367.02	30,900,611	900,000.00	1,918,621.21	400,000.00	3,218,621.23	52,800.00	23,400.00
40. Roosevelt Boro	49,061.92	387,803.26	1,575,000	35,000.00	79,091.14	21,000.00	135,091.14	4,960.00	2,400.00
41. Rumson Boro	1,168,003.58	6,974,280.79	21,228,500	533,000.00	1,127,045.86	200,000.00	1,860,045.86	21,760.00	29,700.00
42. Sea Bright Boro	522,162.00	1,449,015.41	1,988,050	170,000.00	243,175.00	86,000.00	499,175.00	7,680.00	13,000.00
43. Sea Girt Boro	514,000.00	2,042,691.24	16,868,400	224,316.00	260,670.00	51,000.00	535,986.00	6,880.00	13,000.00
44. Shrewsbury Boro	560,692.00	21,737,981.96	5,175,100	168,500.00	314,031.00	54,000.00	536,531.00	7,040.00	16,250.00
45. Shrewsbury Twp.	49,618.75	116,969.28	1,796,500	55,000.00	79,859.00	....	134,859.00	....	....
46. South Belmar Boro	290,357.00	902,009.72	474,817	32,700.00	1233,290.94	53,000.00	218,990.94	23,040.00	5,100.00
47. Spring Lake Boro	847,000.00	2,781,324.32	15,790,000	521,979.00	406,945.00	90,000.00	1,018,924.00	14,080.00	15,800.00
48. Spring Lake Hts. Boro	585,938.71	2,532,345.98	4,146,700	165,000.00	333,218.61	95,000.00	593,218.61	23,200.00	19,350.00
49. Tinton Falls Boro	1,071,185.29	5,399,047.84	160,579,250	275,000..00	1,031,000.00	375,000.00	1,681,000.00	12,480.00	30,000.00
50. Union Beach Boro	468,000.00	1,933,092.17	12,411,900	400,000.00	1,075,025.00	110,000.00	1,585,025.00	47,200.00	24,700.00
51. Upper Freehold Twp.	32,000.00	1,862,749.24	5,730,450	350,000.00	290,000.00	75,000.00	715,000.00	13,600.00	8,550.00
52. Wall Twp.	968,923.00	9,611,543.30	92,260,500	1,550,000.00	2,034,567.52	335,000.00	3,919,567.52	89,440.00	69,900.00
53. West Long Branch Boro	509,518.00	3,749,105.41	41,706,100	239,000.00	592,425.00	90,000.00	921,425.00	16,960.00	31,250.00
Totals	$50,354,494.98	$258,764,111.35	$1,266,064,198	$21,936,150.00	$58,936,371.69	$9,545,474.00	$90,417,995.69	$1,604,800.00	$1,618,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $40,277,000.16

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.557453011

Net County Taxes Apportioned (12 A III) $52,727,067.36

‡Adjustments (Net Total 12 A IIb)± + 200,439.73

Total County Taxes Appointed (including Adjustments—Total 12 A I) $52,927,507.09

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

*Col. 10 includes true value of Real Property pursuant to N.J.S.A. 55:14J-30 (b) (NJHFA):

Asbury Park City	$ 918,287
Hazlet Twp.	1,984,757
Keyport Boro	2,615,517
Middletown Twp.	223,621
Ocean Twp.	583,006
West Long Branch Boro	770,648
	$7,095,836

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980

TAXING DISTRICT	1	2	3	4	5 Deductions				6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Boonton Town	$ 22,208,600	$ 57,442,150	$ 79,650,750	$ 3,236,104	....	$1,000	....	$ 1,000	$ 82,885,854
2. Boonton Twp.	12,494,900	28,939,600	41,434,500	313,612	....	1,000	....	1,000	41,747,112
3. Butler Boro	24,862,610	45,575,650	70,438,260	590,123	....	....	....	....	71,028,383
4. Chatham Boro	137,890,400	171,914,700	309,805,100	1,091,834	....	....	....	....	310,896,934
5. Chatham Twp.	154,275,000	193,977,500	348,252,500	796,136	....	....	....	....	349,048,636
6. Chester Boro	13,668,400	29,572,300	43,240,700	1,174,940	....	....	....	....	44,415,640
7. Chester Twp.	29,933,100	55,032,200	84,965,300	1,132,161	....	....	....	....	86,097,461
8. Denville Twp.	50,441,050	98,651,700	149,092,750	2,223,801	....	1,000	....	1,000	151,315,551
9. Dover Town	19,015,980	60,707,669	79,723,649	3,704,236	....	....	....	....	83,427,885
10. East Hanover Twp.	64,475,400	137,067,600	201,543,000	1,266,841	....	....	....	....	202,809,841
11. Florham Park Boro	132,604,050	216,374,050	348,978,100	3,716,465	....	....	....	....	352,694,565
12. Hanover Twp.	26,215,000	143,803,900	170,018,900	7,758,949	....	1,000	$ 83,400	89,400	177,688,449
13. Harding Twp.	48,361,415	57,989,770	106,351,185	724,902	....	....	....	....	107,076,087
14. Jefferson Twp.	87,513,990	121,639,300	209,153,290	2,559,669	....	....	....	....	211,712,959
15. Kinnelon Boro	52,199,690	85,460,798	137,660,488	806,241	....	....	....	....	138,466,729
16. Lincoln Park Boro	35,854,700	66,663,150	102,517,850	497,837	....	....	....	....	103,015,687
17. Madison Boro	52,381,270	101,035,730	153,417,000	5,315,307	....	....	....	....	158,732,307
18. Mendham Boro	48,287,100	78,100,600	126,387,700	1,199,940	....	....	....	....	127,587,640
19. Mendham Twp.	52,651,800	86,933,500	139,585,300	1,151,680	....	....	....	....	140,736,980
20. Mine Hill Twp.	18,138,300	42,702,600	60,840,900	454,761	....	....	....	....	61,295,661
21. Montville Twp.	68,476,900	137,884,850	206,361,750	1,383,747	....	....	....	....	207,745,497
22. Morris Twp.	128,480,300	306,606,600	435,086,900	4,122,019	....	....	....	....	439,208,919
23. Morris Plains Boro	21,167,100	68,117,100	89,284,200	946,734	....	....	....	....	90,230,934
24. Morristown Town	74,166,000	202,505,150	276,671,150	23,838,525	....	....	....	....	300,509,675
25. Mountain Lakes Boro	20,431,100	30,228,700	50,659,800	583,478	....	1,400	....	1,400	51,241,878

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
26. Mt. Arlington Boro	$ 17.212.400	$ 38,019,00	$ 55,231,400	$ 443,085					$ 55,674,485
27. Mt. Olive Twp.	73,431,250	136,055,250	209,486,500	1,760,351					211,246,851
28. Netcong Boro	10,108,700	31,958,150	42,066,850	2,62,285					44,690,135
29. Par-Troy Twp.	176,538,050	396,611,800	573,149,850	4,672,787	$28,000		$ 74,700	$102,700	577,719,937
30. Passaic Twp.	24,635,765	57,780,105	82,415,870	1,007,580					83,423,450
31. Pequannock Twp.	49,600,050	104,070,100	153,670,150	760,629					154,430,779
32. Randolph Twp.	90,984,550	179,470,686	270,455,236	2,819,676					273,274,912
33. Riverdale Boro	20,890,700	31,150,100	52,040,800	3,953,497					55,994,297
34. Rockaway Boro	29,059,300	66,860,200	95,919,500	936,862					96,856,362
35. Rockaway Twp.	78,839,050	167,700,850	246,539,900	1,829,781					248,369,681
36. Roxbury Twp.	82,846,950	173,220,100	256,067,050	13,673,489					269,740,539
37. Victory Gardens Boro	2,591,515	4,580,400	7,171,915	38,285					7,210,200
38. Washington Twp.	45,466,900	103,240,085	148,706,985	1,758,383					150,465,368
39. Wharton Boro	37,722,000	99,304,400	137,026,400	623,601					137,650,001
Totals	$2,136,121,335	$4,214,948,093	$6,351,069,428	$107,491,333	$28,000	$5,400	$163,100	$196,500	$6,458,364,261

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Boonton Town	$5.58	43.31	$ 67,994	....	$ 117,205,976	$ 200,159,824	$ 724,956.25	....	....
2. Boonton Twp.	5.04	34.32	....	....	81,728,766	123,475,878	447,215.67	....	....
3. Butler Boro	5.10	47.71	7,237	....	83,990,896	155,026,516	561,488.51	....	....
4. Chatham Boro	2.00	107.18	86,600	$15,858,338	....	295,125,196	1,068,910.09	....	....
5. Chatham Twp.	2.08	105.63	....	17,229,713	....	331,818,923	1,201,810.62	....	....
6. Chester Boro	3.17	80.06	....	....	[illegible]026,654	56,442,294	204,427.61	....	....
7. Chester Twp.	4.88	52.47	....	....	78,890,673	164,788,134	596,843.99	....	....
8. Denville Twp.	5.27	41.03	173,188	....	224,213,565	375,702,324	1,360,751.33	....	....
9. Dover Town	6.72	35.48	138.676	....	156,437,374	240,003,935	869,267.11	....	....
10. East Hanover Twp.	3.48	45.11	1,179	....	262,686,271	465,497,291	1,685,978.55	....	....
11. Florham Park Boro	2.07	80.44	....	....	97,277,543	449,972,108	1,629,748.09	....	....
12. Hanover Twp.	5.73	29.09	9,367	....	463,866,408	641,564,224	2,323,673.08	....	....
13. Harding Twp.	2.91	54.42	....	....	90,249,913	197,326,000	714,692.46	....	....
14. Jefferson Twp.	3.76	63.31	116	....	123,588,119	335,301,194	1,214,423.01	....	....
15. Kinnelon Boro	4.49	53.87	150	....	119,065,305	257,532,184	932,752.45	....	....
16. Lincoln Park Boro	4.88	63.19	2,177	....	52,484,498	165,202,362	599,430.84	....	....
17. Madison Boro	6.34	36.59	94,565	....	272,363,868	431,190,740	1,561,724.10	....	....
18. Mendham Boro	3.03	79.26	....	....	34,853,519	162,441,159	588,343.51	....	....
19. Mendham Twp.	3.33	68.38	....	....	65,149,138	205,886,118	745,696.24	....	....
20. Mine Hill Twp.	2.83	92.06	....	....	7,289,046	68,584,707	248,406.05	....	....
21. Montville Twp.	4.65	45.01	1,941	....	260,229,356	467,976,794	1,694,959.03	....	....
22. Morris Twp.	3.50	57.94	3,147	....	335,279,209	774,491,275	2,805,119.82	....	....
23. Morris Plains Boro	5.51	35.71	10,279	....	170,899,998	261,141,211	945,823.94	....	....
24. Morristown Town	3.53	83.43	203,104	....	70,144,114	370,856,893	1,343,201.73	....	....
25. Mountain Lakes Boro	8.19	36.55	9,778	....	89,077,288	140,328,944	508,255.57	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. Mt. Arlington Boro	$3.31	79.48	$ 239	....	$ 14,859,498	$ 70,534,222	$ 255,466.98	....	....
27. Mt. Olive Twp.	4.02	56.37	192	....	165,944,261	377,191,304	1,366,144.25	....	....
28. Netcong Boro	3.13	75.37	35,242	....	15,894,429	60,619,806	219,558.08	....	....
29. Par-Troy Twp.	4.72	46.27	3,758	....	685,443,942	1,263,167,637	4,575,050.35	....	....
30. Passaic Twp.	5.95	36.00	3,407	....	150,863,149	234,290,006	848,571.91	....	....
31. Pequannock Twp.	4.83	48.87	125	....	165,731,776	320,162,680	1,159,593.03	....	....
32. Randolph Twp.	4.48	56.56	7,288	....	214,064,953	487,347,153	1,765,116.28	....	....
33. Riverdale Boro	2.80	77.21	4,260	....	18,565,407	74,563,964	270,062.24	....	....
34. Rockaway Boro	3.39	64.00	3,959	....	61,459,024	158,319,345	573,414.76	....	....
35. Rockaway Twp.	5.64	43.65	79	....	330,155,995	578,525,755	2,095,354.87	....	....
36. Roxbury Twp.	3.90	54.91	134,322	....	226,134,192	496,009,053	1,796,488.70	....	....
37 Victory Gardens Boro	3.96	66.80	....	....	3,699,686	10,909,886	39,514.37	....	....
38. Washington Twp.	4.30	51.33	....	....	145,795,101	296,260,469	1,073,021.92	....	....
39. Wharton Boro	2.16	107.76	204	$ 5,749,054	....	131,901,151	477,731.05	....	....
Totals			$1,002,573	$38,837,105	$5,477,408,930	$11,897,938,659	$43,092,988.44	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 392.56	....	$ 724,563.69	$ 29,534.03	....	$ 2,953,433.27	....	....	....
2. Boonton Twp.	....	....	447,215.67	18,229.15	....	1,343,839.10	....	....	....
3. Butler Boro	2,520.45	....	558,968.06	22,751.44	....	2,414,801.99	....	....	....
4. Chatham Boro	....	....	1,068,910.09	....	....	4,030,879.00	....	....	....
5. Chatham Twp.	24.15	....	1,201,786.47	....	....	4,718,506.00	....	....	....
6. Chester Boro	81.14	....	204,346.47	....	....	600,535.13	$ 321,584.04	....	....
7. Chester Twp.	2,377.48	....	594,466.51	....	....	1,746,687.98	1,058,847.76	....	....
8. Denville Twp.	460.36	....	1,360,290.97	....	....	3,137,641.20	2,146,382.09	....	....
9. Dover Town	17,274.14	....	851,992.97	....	....	2,964,262.00	....	....	....
10. East Hanover Twp.	4,399.71	....	1,681,578.84	....	....	2,970,372.00	1,886,193.40	....	....
11. Florham Park Boro	19,875.30	....	1,609,872.79	....	....	2,276,354.83	1,908,660.46	....	....
12. Hanover Twp.	....	$3,728.33	2,327,401.41	94,946.19	....	4,416,506.00	2,430,937.89	....	....
13. Harding Twp.	362.85	....	714,329.61	29,116.80	....	1,437,275.28	....	....	....
14. Jefferson Twp.	291.85	....	1,214,131.16	49,489.49	....	5,270,648.50	....	....	....
15. Kinnelon Boro	3,993.36	....	928,759.09	....	....	4,328,458.00	....	....	....
16. Lincoln Park Boro	4,813.55	....	594,617.29	....	....	2,819,019.50	....	....	....
17. Madison Boro	....	....	1,561,724.10	....	....	6,308,520.88	....	....	....
18. Mendham Boro	20.17	....	588,323.34	23,980.88	....	1,432,018.75	1,078,088.22	....	....
19. Mendham Twp.	1,724.10	....	743,972.14	30,324.30	....	1,723,762.78	1,336,804.47	....	....
20. Mine Hill Twp.	1,001.74	....	247,404.31	10,069.48	....	1,169,131.50	....	....	....
21. Montville Twp.	9,964.85	....	1,684,994.18	68,609.59	....	6,775,142.69	....	....	....
22. Morris Twp.	9,300.20	....	2,795,819.62	....	....	....	10,064,055.54	....	....
23. Morris Plains Boro	244.67	....	945,579.27	38,542.95	....	2,633,949.50	....	....	....
24. Morristown Town	2,815.88	....	1,340,385.85	....	....	....	4,929,54.98	....	....
25. Mountain Lakes Boro	180.01	....	508,075.56	20,709.73	....	2,931,685.63	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
26. Mt. Arlington Boro	$ 1,302.90	....	$ 254,164.08	....	....	$ 1,078,939.87	....	....	....
27. Mt. Olive Twp.	21,204.54	....	1,344,939.71	$ 54,452.56	....	5,540,957.85	....	....	....
28. Netcong Boro	81.83	....	219,476.25	8,946.10	....	588,344.50	$ 482,973.53	....	....
29. Par-Troy Twp.	5,327.41	....	4,569,722.94	186,217.14	....	18,787,687.00	....	....	....
30. Passaic Twp.	8,977.02	....	839,594.89	....	....	2,067,849.90	1,075,236.43	....	....
31. Pequannock Twp.	894.68	....	1,158,698.35	....	....	4,922,446.87	....	....	....
32. Randolph Twp.	4,920.79	....	1,760,195.49	71,695.64	....	8,126,970.25	....	....	....
33. Riverdale Boro	1,049.04	....	269,013.20	10,962.61	....	1,004,302.00	....	....	....
34. Rockaway Boro	3,613.53	....	569,801.23	....	....	1,311,567.00	886,267.23	....	....
35. Rockaway Twp.	1,184.21	....	2,094,170.66	85,360.20	....	5,618,098.25	2,965,729.08	....	....
36. Roxbury Twp.	9,110.99	....	1,787,377.71	....	....	7,184,265.29	....	....	....
37. Victory Gardens Boro	....	....	39,514.37	1,610.66	....	146,981.00	....	....	....
38. Washington Twp.	3,080.96	....	1,069,940.96	43,599.57	....	2,735,432.30	1,412,613.51	....	....
39. Wharton Boro	34.87	....	477,896.18	....	....	1,151,594.00	805,312.35	....	....
Totals	$142,901.29	$3,728.33	$42,953,815.48	$899,148.51	....	$130,668,867.59	$34,592,230.98	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Boonton Town	$ 913,143.96	$ 4,620,674.97	$ 11,038,100	$ 266,000.00	$ 892,431.28	$ 100,000.00	$ 1,258,431.28	$ 47,040	$ 24,650
2. Boonton Twp.	293,381.73	2,102,665.65	4,025,400	117,000.00	209,434.68	50,000.00	376,434.68	11,840	13,600
3. Butler Boro	622,300.67	3,618,822.16	8,902,500	480,000.00	1,024,677.82	80,000.00	1,584,677.82	27,840	28,350
4. Chatham Boro	1,113,729.56	6,213,518.65	36,911,700	910,000.00	622,546.44	136,000.00	1,668,546.44	21,760	36,400
5. Chatham Twp.	1,327,251.66	7,247,544.13	27,216,100	489,000.00	1,092,051.85	70,000.00	1,651,051.85	13,280	35,550
6. Chester Boro	280,726.43	1,407,194.07	4,094,500	115,000.00	237,812.47	75,800.00	428,612.47	4,320	3,900
7. Chester Twp.	801,528.76	4,201,531.01	12,454,700	400,000.00	608,376.51	100,000.00	1,108,376.51	6,080	15,200
8. Denville Twp.	1,329,062.87	7,973,377.13	19,937,900	608,000.00	1,533,703.78	175,000.00	2,316,703.78	48,320	62,350
9. Dover Town	1,788,363.60	5,604,618.57	22,524,550	290,000.00	1,512,014.58	100,000.00	1,902,014.58	65,600	35,200
10. East Hanover Twp.	500,503.94	7,038,648.18	14,364,590	700,000.00	1,883,197.02	80,000.00	2,663,197.02	26,720	35,300
11. Florham Park Boro	1,481,353.90	7,276,241.96	85,577,300	245,500.00	1,025,365.43	149,172.30	1,420,037.73	12,480	37,650
12. Hanover Twp.	910,628.54	10,180,420.03	16,844,300	1,120,000.00	2,110,806.08	125,000.00	3,355,806.08	43,680	56,200
13. Harding Twp.	934,526.76	3,115,248.45	12,518,575	250,000.00	352,312.26	63,000.00	665,312.26	4,960	12,650
14. Jefferson Twp.	1,421,700.00	7,955,969.15	18,532,000	675,000.00	1,624,100.00	355,000.00	2,654,100.00	52,640	56,500
15. Kinnelon Boro	951,847.64	6,209,064.73	14,327,850	445,000.00	449,930.56	140,000.00	1,034,930.56	8,000	30,100
16. Lincoln Park Boro	1,611,516.00	5,025,152.79	9,276,100	330,000.00	731,656.40	140,000.00	1,201,656.40	19,840	30,350
17. Madison Boro	2,185,931.60	10,056,176.58	51,748,744	570,000.00	2,585,065.07	125,000.00	3,280,065.07	38,400	51,900
18. Mendham Boro	742,809.00	3,865,220.19	21,370,200	320,000.00	361,103.41	20,000.00	701,103.41	6,880	16,500
19. Mendham Twp.	837,819.90	4,672,683.59	11,594,600	443,000.00	357,742.66	140,000.00	940,742.66	4,000	14,200
20. Mine Hill Twp.	302,708.00	1,729,313.29	3,208,400	150,000.00	271,273.43	25,000.00	446,273.43	15,360	16,400
21. Montville Twp.	1,122,525.36	9,651,271.82	15,002,350	890,000.00	1,654,851.60	275,000.00	2,819,851.60	29,120	49,400
22. Morris Twp.	2,495,477.96	15,355,353.12	71,694,200	961,000.00	2,644,602.70	180,000.00	3,785,602.70	42,880	64,550
23. Morris Plains Boro	1,353,607.74	4,971,679.46	5,174,100	457,000.00	865,869.89	45,000.00	1,367,869.89	15,040	24,800
24. Morristown Town	4,318,462.16	10,588,392.99	88,411,155	1,150,000.00	2,969,132.28	413,043.49	4,532,175.77	34,080	24,500
25. Mountain Lakes Boro	735,917.37	4,196,388.29	12,293,900	354,000.00	464,985.15	115,000.00	933,985.15	1,760	14,400

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
26. Mt. Arlington Boro	$ 506,988.64	$ 1,840,092.59	$ 5,467,000	$ 156,000.00	$ 354,909.32	$ 60,000.00	$ 570,909.32	$ 7,680	$ 11,300
27. Mt. Olive Twp.	1,544,393.79	8,484,743.91	24,152,400	200,000.00	1,461,859.99	360,000.00	2,021,859.99	28,480	40,500
28. Netcong Boro	95,571.47	1,395,311.85	2,457,300	148,500.00	353,015.88	40,000.00	541,515.88	16,960	10,700
29. Par-Troy Twp.	3,722,550.65	27,266,177.73	95,947,550	2,140,000.00	4,557,304.36	250,000.00	6,947,304.36	79,200	134,350
30. Passaic Twp.	979,556.05	4,962,237.27	7,751,125	250,000.00	1,272,135.42	120,000.00	1,642,135.42	19,200	28,450
31. Pequannock Twp.	1,374,674.92	7,455,820.14	26,277,000	597,000.00	1,165,376.19	93,000.00	1,855,376.19	44,000	64,750
32. Randolph Twp.	2,267,197.75	12,226,059.13	33,383,000	510,000.00	1,744,012.74	303,936.26	2,557,949.00	19,680	51,400
33. Riverdale Boro	279,851.99	1,564,129.80	3,496,000	187,000.00	368,128.44	14,000.00	569,128.44	9,440	13,950
34. Rockaway Boro	510,606.82	3,278,242.28	13,025,500	405,000.00	543,065.35	70,000.00	1,018,065.35	26,880	25,400
35. Rockaway Twp.	3,231,247.00	13,994,605.19	111,133,850	925,000.00	1,900,102.00	300,000.00	3,125,102.00	45,120	63,500
36. Roxbury Twp.	1,541,658.75	10,513,301.75	32,271,500	1,037,700.00	1,809,223.95	425,000.00	3,271,923.95	41,440	73,900
37. Victory Gardens Boro	96,791.88	284,897.91	264,800	31,000.00	53,055.27	....	84,055.27	1,920	2,500
38. Washington Twp.	1,203,333.90	6,464,920.24	13,898,850	600,000.00	900,108.79	187,000.00	1,687,108.79	15,840	29,600
39. Wharton Boro	726,257.00	2,963,859.53	8,579,700	200,000.00	442,034.90	15,000.00	657,034.90	20,320	18,750
Totals	$48,457,507.74	$257,571,570.30	$977,148,389	$20,122,700.00	$45,009,375.97	$5,514,952.05	$70,647,028.02	$978,080	$1,359,650

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $22,250,306.01
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .362188683
Rate per $100 to be applied to Col. 11 for apportionment of County Library .... $ .014763329

County Percentage Level of Taxable Value of Real Property 100%
Total County Taxes Appropriated $42,953,815.48
Adjustments 139,172.96
Total County Taxes Apportioned (including adjustments)—Total 12 A 1 .... $43,092,988.44

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Barnegat Twp.	$ 52,267,400	$ 63,777,000	$ 116,044,400	$ 2,524,801	....	....	....	....	$ 118,569,201
2. Barnegat Light Boro	28,379,400	22,057,900	50,437,300	160,003	....	....	....	....	50,597,303
3. Bay Head Boro	48,474,850	42,480,650	90,955,500	467,274	....	....	....	....	91,422,774
4. Beach Haven Boro	52,703,730	47,516,710	100,220,440	655,549	....	....	....	....	100,875,989
5. Beachwood Boro	32,427,320	67,605,200	100,032,520	688,656	....	....	....	....	100,721,176
6. Berkeley Twp.	84,168,600	214,086,000	298,254,600	3,804,622	....	....	....	....	302,059,222
7. Brick Twp.	194,072,500	423,559,650	617,632,150	7,171,959	....	....	....	....	624,804,109
8. Dover Twp.	327,755,800	721,607,900	1,049,363,700	14,273,526	....	....	$16,391,700	$16,391,700	1,047,245,526
9. Eagleswood Twp.	9,470,900	6,610,900	16,081,800	247,699	....	....	....	....	16,329,499
10. Harvey Cedars Boro	33,941,010	26,154,850	60,095,860	464,877	....	....	....	....	60,560,737
11. Island Heights Boro	8,960,500	15,945,000	24,905,500	192,154	....	....	....	....	25,097,654
12. Jackson Twp.	125,041,485	207,429,860	332,471,345	4,446,985	....	....	....	....	336,918,330
13. Lacey Twp.	93,871,609	163,992,420	257,864,029	4,218,566	....	....	....	....	262,082,595
14. Lakehurst Boro	5,482,000	15,955,600	21,437,600	1,872,240	....	....	....	....	23,309,840
15. Lakewood Twp.	112,504,300	356,146,400	468,650,700	8,730,602	....	(a) $3,110,700	....	3,110,700	474,270,602
16. Lavallette Boro	59,978,950	71,175,400	131,154,350	1,857,428	....	....	....	....	133,011,778
17. Little Egg Harbor Twp.	40,721,200	87,505,000	128,226,200	4,570,807	....	....	....	....	132,797,007
18. Long Beach Twp.	231,697,580	205,355,200	437,052,780	2,773,113	....	....	....	....	439,825,893
19. Manchester Twp.	124,333,500	296,978,400	421,311,900	5,933,443	....	....	....	....	427,245,343
20. Mantoloking Boro*	48,379,600	34,946,200	83,325,800	344,807	....	....	....	....	83,670,607
21. Ocean Twp.	39,306,950	55,212,200	94,519,150	835,899	....	....	....	....	95,355,049
22. Ocean Gate Boro	5,181,814	16,647,420	21,829,234	124,480	....	....	....	....	21,953,714
23. Pine Beach Boro	11,470,050	19,520,900	30,940,950	141,222	....	....	....	....	31,082,172
24. Plumsted Twp.	18,158,600	34,599,900	52,758,500	2,380,611	....	....	....	....	55,139,111
25. Pt. Pleasant Boro	105,006,550	172,427,900	277,434,450	4,219,997	....	....	....	....	281,654,447
26. Pt. Pleasant Beach Boro	63,322,900	59,644,600	122,967,500	662,801	....	....	....	....	123,630,301
27. Seaside Heights Boro	51,834,400	43,018,550	94,852,950	416,033	....	....	....	....	95,268,983
28. Seaside Park Boro*	62,441,410	62,377,950	124,819,360	399,627	....	....	....	....	125,218,987
29. Ship Bottom Boro	35,282,405	37,121,339	72,403,744	583,265	....	....	....	....	72,987,009
30. South Toms River Boro	7,966,700	23,648,100	31,614,800	409,234	....	....	....	....	32,024,034
31. Stafford Twp.	87,633,660	97,558,925	185,192,585	5,204,479	....	....	....	....	190,397,064
32. Surf City Boro	49,741,800	53,483,800	103,225,600	1,879,047	....	....	....	....	105,104,647
33. Tuckerton Boro	13,034,850	19,870,650	32,905,500	680,803	....	....	....	....	33,586,303
Totals	$2,264,964,323	$3,786,018,474	$6,050,982,797	$83,336,609	....	$3,110,700	$16,391,700	$19,502,400	$6,114,817,006

*Revaluation

(a) Abatement of Industrial Property (C. 12, L. 1977)

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Barnegat Twp.	$2.92	89.45	....	....	$ 14,291,450	$ 132,860,651	$ 562,322.82	....	....
2. Barnegat Light Boro	1.94	69.01	....	....	23,100,003	73,697,306	311,918.37	....	....
3. Bay Head Boro	1.52	107.34	$412,763	$5,735,278	....	86,100,259	364,412.94	....	....
4. Beach Haven Boro	2.60	76.23	....	....	32,977,755	133,853,744	566,526.01	....	....
5. Beachwood Boro	2.88	101.36	....	976,557	....	99,744,619	422,161.68	....	....
6. Berkeley Twp.	3.16	62.25	....	....	185,525,414	487,584,636	2,063,665.70	....	....
7. Brick Twp.	3.71	61.99	....	....	386,857,136	1,011,661,245	4,281,780.95	....	....
8. Dover Twp.	3.80	71.98	6,050	....	429,060,249	1,476,311,825	6,248,379.96	....	....
9. Eagleswood Twp.	3.99	68.85	....	....	7,469,355	23,798,354	100,726.88	....	....
10. Harvey Cedars Boro	1.97	74.31	....	....	20,974,162	81,534,899	345,090.39	....	....
11. Island Heights Boro	3.08	81.41	....	....	5,897,442	30,995,096	131,184.44	....	....
12. Jackson Twp.	3.12	89.47	....	....	43,748,801	380,567,131	1,611,145.31	....	....
13. Lacey Twp.	1.57	70.13	....	....	113,490,023	375,572,618	1,589,583.16	....	....
14. Lakehurst Boro	3.13	100.13	422	....	269,487	23,579,749	99,799.53	....	....
15. Lakewood Twp.	3.55	87.12	8,183	....	77,171,217	551,450,002	2,333,971.11	....	....
16. Lavallette Boro	1.46	86.86	....	....	20,629,821	153,641,599	650,276.64	....	....
17. Little Egg Harbor Twp.	4.10	64.75	....	....	70,802,139	203,599,146	861,718,24	....	....
18. Long Beach Twp.	1.49	86.93	....	....	67,810,500	507,636,393	2,148,533.27	....	....
19. Manchester Twp.	1.90	91.01	222	....	43,751,783	470,997,348	1,993,461.23	....	....
20. Mantoloking Boro	1.04	123.89	....	15,985,521	....	67,685,086	286,472.09	....	....
21. Ocean Twp.	2.74	90.88	....	....	10,073.421	105,428,470	446,218.16	....	....
22. Ocean Gate Boro	3.19	79.30	....	....	5,807,896	27,761,610	117,498.95	....	....
23. Pine Beach Boro	3.05	89.90	....	....	3,584,605	34,666,777	146,724.56	....	....
24. Plumsted Twp.	2.14	94.23	....	....	4,326,890	59,466,001	251,685.43	....	....
25. Pt. Pleasant Boro	2.85	86.75	....	....	45,303,930	326,958,377	1,383,827.01	....	....
26. Pt. Pleasant Beach Boro	3.02	74.78	1,081	....	45,867,271	169,498,653	717,390.44	....	....
27. Seaside Heights Boro	2.17	87.17	....	....	16,442,792	111,711,775	472,811.78	....	....
28. Seaside Park Boro	1.43	119.40	....	19,080,964	....	106,138,023	449,221.29	....	....
29. Ship Bottom Boro	2.15	73.31	....	....	27,901,171	100,888,180	427,001.72	....	....
30. South Toms River Boro	3.25	81.79	1,778	....	7,745,104	39,770,916	168,327.44	....	....
31. Stafford Twp.	2.47	63.76	....	....	107,326,656	297,723,720	1,260,093.49	....	....
32. Surf City Boro	1.62	82.56	....	....	22,642,746	127,747,393	540,681.34	....	....
33. Tuckerton Boro	3.52	75.76	....	....	11,174,043	44,760,346	189,444.83	....	....
Totals	....	....	$430,499	$41,778,320	$1,852,023,262	$7,925,492,447	$33,544,057.16	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54.4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Barnegat Twp.	$ 3,810.00	....	$ 558,512.82	$ 33,668.58	$ 33,213.25	$ 2,413,774.41	....	....	....
2. Barnegat Light Boro	....	....	311,918.37	18,782.56	18,457.62	L 110,783.70	S$ 301,530.65	....	....
3. Bay Head Boro	....	$667.52	365.080.46	21,988.70	21,600.85	584,363.00	....	....	....
4. Beach Haven Boro	....	....	566,526.01	....	33,523.90	313,251.00	S 547,646.21	....	....
5. Beachwood Boro	31.78	....	422,129.90	25,419.15	24,979.32	....	T 1,806,400.68	....	....
6. Berkeley Twp.	951.02	....	2,062,714.68	124,210.90	122,059.98	3,488,142.00	C 2,305,342.77	....	....
7. Brick Twp.	2,658.44	....	4,279,1[illegible]51	257,700.06	253,326.82	14,771,309.00	....	....	....
8. Dover Twp.	22,701.71	....	6,225,[illegible]25	375,369.28	368,992.06	....	T 26,245,717.97	....	....
9. Eagleswood Twp.	83.41	....	100,[illegible]7	6,060.55	5,955.51	201,744.00	P 290,570.60	....	....
10. Harvey Cedars Boro	35.57	....	345,[illegible]82	20,777.98	20,418.45	L 122,551.82	S 326,687.85	....	....
11. Island Heights Boro	53.40	....	131,131.04	7,896.33	7,759.61	296,210.00	C 148,585.19	....	....
12. Jackson Twp.	30,690.63	....	1,580,454.68	95,454.25	95,115.64	6,635,740.25	....	....	....
13. Lacey Twp.	3,547.71	....	1,586,035.45	95,513.12	93,855.93	2,332,535.00	....	....	....
14. Lakehurst Boro	97.73	....	99,701.80	6,003.86	5,899.79	383,170.00	....	....	....
15. Lakewood Twp.	10,844.55	....	2,323,126.56	....	137,856.75	9,591,290.00	....	....	....
16. Lavallette Boro	2.22	....	650,274.42	39,157.10	38,479.67	645,997.00	....	....	....
17. Little Egg Harbor Twp.	164.58	....	861,553.66	51,879.88	50,981.99	1,012,064.50	P 2,397,668.39	....	....
18. Long Beach Twp.	13,005.95	....	2,135,527.32	128,660.11	126,585.16	L 757,821.17	S 2,098,320.60	....	....
19. Manchester Twp.	13,669.59	....	1,979,791.64	119,243.34	117,151.07	4,105,439.75	....	....	....
20. Mantoloking Boro	373.10	....	286,098.99	17,228.57	16,929.72	103,279.00	....	....	....
21. Ocean Twp.	2,706.17	....	443,511.99	26,720.88	26,294.27	1,702,379.04	....	....	....
22. Ocean Gate Boro	....	....	117,498.95	7,075.35	6,952.94	222,097.00	C 158,465.27	....	....
23. Pine Beach Boro	96.43	....	146,628.13	8,830.25	8,680.10	....	T 637,828.27	....	....
24. Plumsted Twp.	768.86	....	250,916.57	15,110.82	14,847.75	896,580.50	....	....	....
25. Pt. Pleasant Boro	20.57	....	1,383,806.44	83,327.68	81,886.06	5,245,545.50	....	....	....
26. Pt. Pleasant Beach Boro	171.07	....	717,219.37	43,188.63	42,441.06	2,182,633.50	....	....	....
27. Seaside Heights Boro	1,329.64	....	471,482.14	28,392.31	27,892.39	315,240.00	C 606,716.28	....	....
28. Seaside Park Boro	37.29	....	449,184.00	27,048.26	26,580.24	348,954.00	C 609,780.49	....	....
29. Ship Bottom Boro	29.92	....	426,971.80	25,710.68	25,265.86	L 151,645.87	S 438,012.67	....	....
30. South Toms River Boro	545.95	....	167,781.49	10,109.50	9,956.13	....	T 707,893.65	....	....
31. Stafford Twp.	5,666.49	....	1,254,427.00	75,554.62	74,261.67	1,901,915.27	S 925,387.61	....	....
32. Surf City Boro	....	....	540,681.34	32,557.81	31,994.55	L 192,033.19	S 513,999.41	....	....
33. Tuckerton Boro	563.33	....	188,881.50	11,374.89	11,176.89	321,000.00	P 542,661.11	....	....
Totals	$114,657.11	$667.52	$33,430,067.57	$1,840,016.00	$1,981,373.00	$61,349,489.47	$41,609,215.67	....	....

L—CONSOLIDATED SCHOOL DISTRICT OF LONG BEACH ISLAND
S—SOUTHERN REGIONAL SCHOOL DISTRICT
T—TOMS RIVER REGIONAL SCHOOL DISTRICT
C—CENTRAL REGIONAL SCHOOL DISTRICT
P—PINELANDS REGIONAL SCHOOL DISTRICT

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section C — II Local Municipal Purposes	12 Apportionment of Taxes — Section D — Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget — (a) Surplus Revenue Appropriated	14 — (b) Miscellaneous Revenues Anticipated	14 — (c) Receipts from Delinquent Taxes and Liens	14 — (d) Total of Miscellaneous Revenues (a + b + c)	15 Deductions Allowed (C. 73, L. 1976) — (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	15 — (b) Veterans Deductions
1. Barnegat Twp.	$ 418,000.00	$ 3,457,169.06	$ 5,615,200	$ 625,000.00	$ 678,000.00	$ 200,000.00	$ 1,503,000.00	$ 36,160.00	$ 29,950.00
2. Barnegat Light Boro	215,500.00	976,972.90	11,199,700	189,700.00	136,000.00	40,000.00	345,700.00	6,080.00	4,150.00
3. Bay Head Boro	396,220.00	1,389,253.01	3,885,900	197,000.00	223,459.60	40,000.00	460,459.60	4,800.00	6,650.00
4. Beach Haven Boro	555,000.00	2,015,947.12	7,740,100	260,000.00	346,839.00	70,000.00	676,839.00	16,160.00	9,800.00
5. Beachwood Boro	617,000.00	2,895,929.05	6,396,730	330,000.00	406,025.00	170,000.00	906,025.00	47,680.00	29,850.00
6. Berkeley Twp.	1,420,932.14	9,521,402.47	127,743,900	1,750,000.00	2,236,355.68	300,000.00	4,286,355.68	441,600.00	109,650.00
7. Brick Twp.	3,597,250.00	23,151,708.39	93,207,350	1,750,000.00	4,594,098.73	1,350,000.00	7,694,098.73	307,200.00	213,400.00
8. Dover Twp.	6,491,779.93	39,707,557.48	162,229,500	....	10,138,628.80	1,950,000.00	12,088,628.80	441,440.00	231,150.00
9. Eagleswood Twp.	45,600.00	650,574.13	3,255,400	31,500.00	167,309.56	87,433.00	286,242.56	13,600.00	4,100.00
10. Harvey Cedars Boro	357,000.00	1,192,490.92	2,907,800	57,000.00	128,808.00	50,000.00	235,808.00	3,680.00	3,200.00
11. Island Heights Boro	180,000.00	771,582.47	2,400,800	48,700.00	140,783.40	60,000.00	249,483.40	12,320.00	7,150.00
12. Jackson Twp.	2,082,036.19	10,488,801.[illegible]	48,547,030	1,000,000.00	2,555,731.79	750,845.43	4,306,577.22	80,480.00	73,175.00
13. Lacey Twp.	....	4,107,939.50	23,217,850	2,775,413.37	5,381,610.29	320,000.00	8,477,023.66	164,000.00	74,175.00
14. Lakehurst Boro	233,000.00	727,775.45	6,772,700	105,993.43	393,571.64	65,000.00	564,565.07	11,680.00	9,150.00
15. Lakewood Twp.	4,766,319.35	16,818,592.66	61,794,300	795,000.00	2,958,284.22	650,000.00	4,403,284.22	326,560.00	98,800.00
16. Lavallette Boro	558,700.00	1,932,608.19	16,370,100	267,088.00	425,651.00	45,000.00	737,739.00	23,200.00	12,400.00
17. Little Egg Harbor Twp.	1,066,000.00	5,440,148.42	7,065,333	300,000.00	814,439.05	410,000.00	1,524,439.05	84,000.00	40,550.00
18. Long Beach Twp.	1,275,500.00	6,522,414.36	10,467,200	671,900.00	1,055,500.00	180,000.00	1,907,400.00	36,320.00	24,100.00
19. Manchester Twp.	1,786,950.00	8,108,575.80	71,418,522	555,000.00	1,741,711.93	360,000.00	2,656,711.93	104,960.00	75,050.00
20. Mantoloking Boro	446,600.00	870.136.28	1,431,000	240,000.00	156,482.10	11,700.00	408,182.10	320.00	2,200.00
21. Ocean Twp.	406,875.00	2,605,781.18	4,957,000	285,000.00	542,355.00	100,000.00	927,355.00	60,320.00	21,300.00
22. Ocean Gate Boro	186,400.00	698,489.51	1,626,775	47,000.00	178,795,84	50,000.00	275,795,84	22,560.00	5,750.00
23. Pine Beach Boro	146,000.00	947,966.75	3,929,700	21,200.00	147,901.51	30,500.00	199,601.51	15,360.00	9,750.00
24. Plumsted Twp.	....	1,177,455.64	16,424,950	140,000.00	376,426.63	65,000.00	581,426.63	22,400.00	15,350.00
25. Pt. Pleasant Boro	1,216,032.16	8,010,647.84	34,943,950	495,000.00	1,192,813.65	335,000.00	2,022,813.65	156,480.00	79,050.00
26. Pt. Pleasant Beach Boro	742,116.00	3,727,598.56	21,744,700	245,000.00	846,115.84	365,000.00	1,474,115.84	36,000.00	20,350.00
27. Seaside Heights Boro	614,400.00	2,064,123.12	11,840,200	236,000.00	1,534,988.15	155,000.00	1,925,988.15	17,120.00	6,250.00
28. Seaside Park Boro	322,569.00	1,784,115.99	40,024,800	375,000.00	947,811.86	75,000.00	1,397,811.86	18,400.00	10,200.00
29. Ship Bottom Boro	498,500.00	1,566,106.88	5,203,325	295,900.00	375,350.00	65,000.00	736,250.00	20,480.00	7,950.00
30. South Toms River Boro	143,829.43	1,039,570.20	1,769,000	36,000.00	243,731.94	90,000.00	369,731.94	20,800.00	10,400.00
31. Stafford Twp.	456,000.00	4,687,546.17	18,975,700	1,190,500.00	1,530,000.00	360,000.00	3,080,500.00	86,080.00	48,650.00
32. Surf City Boro	383,600.00	1,694,866.30	7,602,900	395,000.00	273,655.00	37,000.00	750,655.00	17,280.00	8,250.00
33. Tuckerton Boro	104,200.00	1,179,294.39	2,601,250	226,000.00	298,900.00	90,000.00	614,900.00	22,880.00	9,000.00
Totals	$31,729,959.20	$171,940,120.91	$847,310,665	$15,916,894.80	$43,186,135.21	$8,927,478.43	$68,030,508.44	$2,678,400.00	$1,310,900.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $28,705,350.09

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .423242560

Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes .... $ .025486083

Rate per $100 to be applied to Col. 11 for apportionment of County Health Taxes .... $ .026045170

Net County Taxes Apportioned (12A111) $33,430,067.57

†Adjustments (Net Total 12A11B) + ... $ 113,989.59

Total County Taxes Apportioned (Including Adjustment—Total 12A1) $33,544,057.16

†Net Overpayments are added to the Net Taxes apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1980

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138. L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bloomingdale Boro	$ 33,095,200	$ 71,584,900	$ 104,680,100	$ 693,200	....	*$ 31,000	....	*$ 31,000	$ 105,342,300
2. Clifton City	412,329,200	683,652,600	1,095,981,800	9,924,533	....	....	....	....	1,105,906,333
3. Haledon Boro	16,203,100	34,676,700	50,879,800	3,676,701	....	....	....	....	54,556,501
4. Hawthorne Boro	83,859,000	146,293,300	230,152,300	1,261,686	....	....	....	....	231,413,986
5. Little Falls Twp.	41,171,800	85,702,856	126,874,656	2,979,890	....	....	....	....	129,854,546
6. North Haledon Boro	17,242,500	48,871,700	66,114,200	291,316	....	....	....	....	66,405,516
7. Passaic City	64,914,400	204,173,400	269,087,800	13,598,108	....	*1,031,600	....	*1,031,600	281,654,308
8. Paterson City	105,453,200	498,833,690	604,286,890	21,596,660	....	....	....	....	625,883,550
9. Pompton Lakes Boro	31,835,500	72,157,400	103,992,900	979,711	....	....	....	....	104,972,611
10. Prospect Park Boro	7,472,250	23,869,850	31,342,100	303,100	....	....	....	....	31,645,200
11. Ringwood Boro	48,358,600	77,236,300	125,594,900	1,183,900	....	....	....	....	126,778,800
12. Totowa Boro	85,791,200	221,365,000	307,156,200	2,591,301	....	....	....	....	309,747,501
13. Wanaque Boro	28,947,900	51,003,800	79,951,700	664,100	....	....	....	....	80,615,800
14. Wayne Twp.	395,275,200	686,770,300	1,082,045,500	13,789,283	....	....	....	....	1,095,834,783
15. West Milford Twp.	103,748,400	162,793,500	266,541,900	4,614,723	....	....	....	....	271,156,623
16. West Paterson Boro	42,247,600	86,502,200	128,749,800	1,053,100	....	....	....	....	129,802,900
Totals	$1,517,945,050	$3,155,487,496	$4,673,432,546	$79,201,312	....	*$1,062,600	....	*$1,062,600	$4,751,571,258

*Chapter 104 and 12
Deferred Assessment Exemption

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bloomingdale Boro	$3.65	81.73	$ 620	....	$ 25,509,396	$ 130,852,316	$ 848,691.46	....	....
2. Clifton City	3.32	65.87	120,940	....	711,217,558	1,817,244,831	11,786,418.53	....	....
3. Haledon Boro	5.11	46.40	....	....	61,585,018	116,141,519	753,279.11	....	....
4. Hawthorne Boro	4.13	60.64	33,758	....	160,172,999	391,620,743	2,540,002.27	....	....
5. Little Falls Twp.	4.13	51.88	5,165	....	127,197,692	257,057,403	1,667,241.58		
6. North Haledon Boro	6.29	39.84	....	....	101,379,431	167,784,947	1,088,231.80	....	....
7. Passaic City	6.10	73.42	251,295	....	149,193,992	431,099,595	2,796,057.07	....	....
8. Paterson City	5.00	67.31	734,894	....	365,884,191	992,502,635	6,437,245.69	....	....
9. Pompton Lakes Boro	6.35	50.68	526	....	109,285,846	214,258,983	1,389,656.48	....	....
10. Prospect Park Boro	4.70	58.17	....	....	24,445,386	56,090,586	363,796.40	....	....
11. Ringwood Boro	5.77	51.77	....	....	117,673,703	244,452,503	1,585,487.81	....	....
12. Totowa Boro	2.28	85.53	1,173	....	65,967,187	375,715,861	2,436,845.23	....	....
13. Wanaque Boro	5.59	51.42	....	....	79,387,731	159,983,531	1,037,632.81	....	....
14. Wayne Twp.	3.47	81.94	904	....	268,445,632	1,364,281,319	8,848,554.89	....	....
15. West Milford Twp.	5.23	56.76	1,688	....	207,264,623	478,422,934	3,102,990.22	....	....
16. West Paterson Boro	4.45	58.99	....	....	105,742,502	235,545,402	1,527,717.48	....	....
Totals	....	....	$1,150,963	....	$2,680,332,887	$7,433,055,108	$48,209,846.83	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Boro	$ 7,882.80	....	$ 840,808.66	....	....	$ 2,025,300.00	....	....	....
2. Clifton City	77,417.91	$ 636.93	11,709,637.55	....	....	15,415,325.00	....	$ 635,211.00	....
3. Haledon Boro	139.21	....	753,139.90	....	....	1,005,919.12	$ 654,478.60	....	....
4. Hawthorne Boro	423.32	....	2,539,578.95	....	....	6,159,997.00	....	....	....
5. Little Falls Twp.	263.32	....	1,666,978.26	....	....	1,817,671.50	1,208,517.18	....	....
6. North Haledon Boro	21,511.81	....	1,066,719.99	....	....	1,334,023.00	1,250,329.41	....	....
7. Passaic City	43,282.14	....	2,752,774.93	....	....	6,278,455.90	....	26,574.00	....
8. Paterson City	40,183.31	3,458.59	6,400,520.97	....	....	11,403,205.00	....	799,513.99	....
9. Pompton Lakes Boro	620.69	....	1,389,035.79	....	....	4,125,141.19	....	....	....
10. Prospect Park Boro	47.80	....	363,748.60	....	....	509,855.00	373,632.99	....	....
11. Ringwood Boro	3,161.22	....	1,582,326.59	....	....	2,693,307.00	1,489,877.53	....	....
12. Totowa Boro	2,790.32	....	2,434,054.91	....	....	1,984,165.75	1,829,767.19	....	....
13. Wanaque Boro	729.96	....	1,036,902.65	....	....	1,667,938.00	1,036,490.15	....	....
14. Wayne Twp.	305,026.89	....	8,543,528.00	....	....	20,704,383.00	....	....	....
15. West Milford Twp.	2,890.08	....	3,100,100.14	....	....	8,554,385.45	....	....	....
16. West Paterson Boro	1,388.07	....	1,526,329.41	....	....	2,080,102.50	1,092,530.63	....	....
Totals	$507,758.85	$4,095.52	$47,706,185.50	....	....	$87,759,264.41	$8,937,623.68	$1,461,298.99	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bloomingdale Boro	$ 969,841.09	$ 3,835,949.75	$ 12,238,700	$ 190,000	$ 561,405.85	$ 115,000	$ 866,405.85	$ 30,080	$ 29,200
2. Clifton City	8,849,105.05	36,609,278.60	111,828,400	3,400,000	10,891,571.85	500,000	14,791,571.85	453,280	292,000
3. Haledon Boro	371,481.46	2,785,019.08	22,315,100	117,000	681,971.98	32,000	830,971.98	45,760	17,000
4. Hawthorne Boro	851,500.00	9,551,075.95	24,845,000	1,000,000	1,695,650.00	170,000	2,865,650.00	115,680	67,200
5. Little Falls Twp.	661,950.85	5,355,117.79	33,916,400	267,000	1,394,266.24	98,000	1,759,266.24	58,240	43,750
6. North Haledon Boro	525,480.80	4,176,553.20	11,953,400	270,000	746,882.54	90,000	1,106,882.54	44,000	32,150
7. Passaic City	8,116,789.24	17,174,594.07	112,487,700	....	10,306,893.40	210,000	10,516,893.40	139,360	53,500
8. Paterson City	12,653,435.14	31,256,675.10	234,197,517	....	50,082,649.83	1,906,000	51,988,649.83	444,960	122,250
9. Pompton Lakes Boro	1,145,000.00	6,659,176.98	17,060,800	128,000	1,039,000.00	96,000	1,263,000.00	39,040	50,050
10. Prospect Park Boro	239,599.83	1,486,836.42	4,118,200	130,000	337,458.02	11,100	478,558.02	34,240	10,850
11. Ringwood Boro	1,546,000.00	7,311,601.12	22,852,800	501,600	1,103,270.00	193,000	1,797,870.00	29,600	36,850
12. Totowa Boro	795,859.02	7,043,846.87	59,024,600	367,100	1,408,006.97	76,950	1,852,056.97	81,760	53,500
13. Wanaque Boro	762,600.00	4,505,931.00	35,452,700	123,000	869,776.23	119,000	1,111,776.23	46,240	37,350
14. Wayne Twp.	8,750,134.48	37,998,045.48	232,042,600	750,000	6,003,050.62	460,000	7,213,050.62	99,040	184,350
15. West Milford Twp.	2,523,000.00	14,177,485.59	45,556,600	640,000	2,532,000.00	600,000	3,772,000.00	66,720	72,400
16. West Paterson Boro	1,066,591.62	5,765,554.16	19,301,200	225,000	848,438.25	56,000	1,129,438.25	51,040	40,400
Totals	$49,828,368.58	$195,692,741.16	$999,191,717	$8,108,700	$90,502,291.78	$4,733,050	$103,344,041.78	$1,779,040	$1,142,800

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$29,179,237.29
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .648587264
Net County Taxes Apportioned (12 A III)	$47,706,185.50
‡Adjustments (Net Total 12 A 11b) ‡	503,663.33
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$48,209,848.83

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Alloway Twp.	$ 7,095,930	$ 18,092,400	$ 25,188,330	$ 435,911	...	...	...	...	$ 25,624,241
2. Carneys Point Twp.	14,710,850	56,604,920	71,315,770	1,081,803	...	...	...	...	72,397,573
3. Elmer Boro	2,338,350	11,354,600	13,692,950	464,623	...	...	...	...	14,157,573
4. Elsinboro Twp.	2,481,160	9,940,200	12,421,360	153,669	...	...	...	...	12,575,029
5. Lower Alloways Creek Twp.	6,114,040	31,315,150	37,429,190	685,701	...	...	...	...	38,114,891
6. Mannington Twp.	7,528,100	18,947,800	26,475,900	815,048	...	...	...	...	27,290,948
7. Oldmans Twp.	6,854,600	20,981,200	27,835,800	352,708	...	...	...	...	28,188,508
8. Penns Grove Boro**	6,078,900	30,635,400	36,714,300	2,428,902	...	$106,300	...	$106,300	39,036,902
9. Pennsville Twp.	24,725,900	158,275,700	183,001,600	5,991,709	...	...	...	...	188,993,309
10. Pilesgrove Twp.	12,890,300	28,253,400	41,143,700	1,098,932	...	...	...	...	42,242,632
11. Pittsgrove Twp.	24,398,475	51,529,250	75,925,725	1,266,519	...	...	...	...	77,192,244
12. Quinton Twp	8,045,200	17,618,400	25,663,600	2,663,748	...	...	...	...	28,327,348
13. Salem City	5,233,275	42,400,450	47,633,725	2,199,891	...	...	...	...	49,833,616
14. Upper Pittsgrove Twp.	11,690,100	26,896,300	38,586,400	1,251,767	...	...	...	...	39,838,167
15. Woodstown Boro	3,646,250	21,684,600	25,330,850	793,540	...	...	...	...	26,124,390
Totals	$143,829,430	$544,529,770	$688,359,200	$21,684,471	...	$106,300	...	$106,300	$709,937,371

**Penns Grove Borough—Chapter 104, Laws of 1975

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Alloway Twp.	$3.54	69.81	....	....	$ 12,057,649	$ 37,681,890	$ 319,232.68	....	....
2. Carneys Point Twp.	3.82	79.50	$19,700	....	26,935,694	99,352,967	841,696.48	....	....
3. Elmer Boro	3.64	74.01	11,356	....	5,424,132	19,593,061	165,988.10	....	....
4. Elsinboro Twp.	3.65	66.73	....	....	6,544,293	19,119,322	161,974.69	....	....
5. Lower Alloways Creek Twp.	1.18	73.13	....	....	15,216,887	53,331,778	451,815.09	....	....
6. Mannington Twp.	3.20	70.45	3,585	....	15,097,014	42,391,547	359,131.86	....	....
7. Oldmans Twp.	3.46	70.87	1,497	....	13,282,457	41,472,462	351,345.57	....	....
8. Penns Grove Boro**	3.77	109.87	113	$1,609,059	....	37,427,956	317,081.41	....	....
9. Pennsville Twp.	3.39	76.55	4,456	....	129,043,746	318,041,511	2,694,386.67	....	....
10. Pilesgrove Twp.	3.17	80.87	622	....	11,478,592	53,721,846	455,119.66	....	....
11. Pittsgrove Twp.	2.69	94.31	....	....	6,468,535	83,660,779	708,755.71	....	....
12. Quinton Twp.	2.82	75.17	....	....	9,842,565	38,169,913	323,367.11	....	....
13. Salem City	3.66	97.29	20,329	....	7,292,852	57,146,797	484,135.09	....	....
14. Upper Pittsgrove Twp.	2.69	88.69	....	....	6,985,149	46,823,316	396,676.83	....	....
15. Woodstown Boro	4.28	70.47	1,554	....	11,328,953	37,454,897	317,309.65	....	....
Totals	....	....	$63,212	$1,609,059	$276,998,518	$985,390,042	$8,348,016.60	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Twp.	$ 303.92	....	$ 318,928.76	....	....	$ 587,657.00	....	....	....
2. Carneys Point Twp.	1,290.46	....	840,406.02	....	....	....	$1,805,655.32	....	....
3. Elmer Boro	....	$105.84	166,093.94	....	....	268,716.25	....	....	....
4. Elsinboro Twp.	....	....	161,974.69	....	....	296,732.00	....	....	....
5. Lower Alloways Creek Twp.	2,550.00	....	449,265.09	....	....	....	....	....	....
6. Mannington Twp.	1,855.00	....	357,276.86	....	....	510,980.50	....	....	....
7. Oldmans Twp.	643.50	....	350,702.07	....	....	623,754.71	....	....	....
8. Penns Grove Boro**	412.23	....	316,669.18	....	....	....	677,579.95	....	....
9. Pennsville Twp.	2,100.22	....	2,692,286.45	....	....	3,705,734.00	....	....	....
10. Pilesgrove Twp.	2,016.00	....	453,103.66	....	....	....	883,209.69	....	....
11. Pittsgrove Twp.	1,185.24	....	707,570.47	....	....	1,367,081.50	....	....	....
12. Quinton Twp.	828.00	....	322,539.11	....	....	468,513.00	....	....	....
13. Salem City	415.23	....	483,719.86	....	....	947,474.00	....	$45,638.58	....
14. Upper Pittsgrove Twp.	1,160.12	....	395,516.71	....	....	674,795.00	....	....	....
15. Woodstown Boro	341.88	....	316,967.77	....	....	....	631,720.31	....	....
Totals	$15,101.80	$105.84	$8,333,020.64	....	....	$9,451,437.96	$3,998,165.27	$45,638.58	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73. L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a). (b) + C1a. b. c. d. + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Alloway Twp.	....	$ 906,585.76	$ 2,233,100	$ 217,983.09	$ 251,615.21	$ 94,000.00	$ 563,598.30	$ 18,880.00	$ 10,000.00
2. Carneys Point Twp.	$ 119,243.87	2,765,305.21	11,452,400	425,000.00	849,684.05	250,000.00	1,524,684.05	35,573.00	32,500.00
3. Elmer Boro	79,282.40	514,092.59	6,751,000	23,449.86	99,007.82	14,000.00	136,457.68	10,560.00	4,600.00
4. Elsinboro Twp.	....	458,706.69	673,200	71,870.19	79,627.00	10,000.00	161,497.19	11,520.00	6,550.00
5. Lower Alloways Creek Twp.	....	449,265.09	3,410,825	....	6,558,557.73	23,000.00	6,581,557.73	12,800.00	4,550.00
6. Mannington Twp.	5,000.00	873,257.36	7,548,900	120,000.00	297,974.41	52,876.99	470,851.40	11,520.00	5,450.00
7. Oldmans Twp.	....	974,456.78	7,822,800	100,943.01	196,034.33	55,500.00	352,477.34	7,520.00	5,750.00
8. Penns Grove Boro**	476,593.83	1,470,842.96	8,404,600	172,816.00	334,562.07	100,000.00	607,378.07	27,200.00	11,450.00
9. Pennsville Twp.	....	6,398,020.45	21,183,400	559,000.00	4,991,975.61	317,000.00	5,867,975.61	64,480.00	60,100.00
10. Pilesgrove Twp.	....	1,336,313.35	1,334,800	147,079.22	332,292.77	40,000.00	519,371.99	11,200.00	10,150.00
11. Pittsgrove Twp.	....	2,074,651.97	9,943,000	589,368.96	385,422.72	100,000.00	1,074,791.68	31,840.00	18,000.00
12. Quinton Twp.	5,665.46	796,717.57	2,014,700	115,786.41	251,930.11	96,000.00	463,716.52	16,960.00	9,700.00
13. Salem City	346,741.87	1,823,574.31	15,319,110	225,000.00	1,070,378.15	157,000.00	1,452,378.15	28,320.00	16,250.00
14. Upper Pittsgrove Twp.	....	1,070,311.71	3,495,500	125,790.42	378,587.77	70,000.00	574,378.19	12,840.00	8,200.00
15. Woodstown Boro	167,000.00	1,115,688.06	5,070,000	136,437.47	203,115.53	42,000.00	381,553.00	15,520.00	10,900.00
Totals	$1,199,527.43	$23,027,789.88	$106,657,335	$3,030,524.63	$16,280,765.28	$1,421,376.99	$20,732,666.90	$316,733.00	$214,150.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the Support of the County Budget $6,418,607.49
Rate per $100 to be applied to Col. 11 for appointment of County taxes .... $ .847178
Net County Taxes Apportioned (12 A III) $8,333,020.64
†Adjustments (Net Total 12 A IIb) .... $ 14,995.96
Total County Taxes Apportioned Including Adjustments—Total 12 AI) $8,348,016.60

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1980

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bedminster Twp.	$ 47,991,000	$ 100,943,300	$ 148,934,300	$14,061,272	....	....	....	....	$ 162,995,572
2. Bernards Twp.	67,724,878	199,654,900	267,379,778	2,567,239	....	....	....	....	269,947,017
3. Bernardsville Boro	61,662,220	90,964,800	152,627,020	3,831,685	....	....	....	....	156,458,705
4. Bound Brook Boro	45,971,460	99,483,695	145,455,155	5,659,223	....	....	....	....	151,114,378
5. Branchburg Twp.	64,529,110	143,880,650	208,409,760	2,661,512	....	....	....	....	211,071,272
6. Bridgewater Twp.	189,177,496	359,635,275	548,812,771	4,636,164	....	....	$2,877,000	$2,877,000	550,571,935
7. Far Hills Boro	14,540,500	15,938,200	30,478,700	317,263	....	....	....	....	30,795,963
8. Franklin Twp.	244,840,500	460,101,700	704,942,200	10,305,634	....	*$132,900	....	132,900	715,114,934
9. Green Brook Twp.	24,780,250	44,071,515	68,851,765	362,369	....	....	....	....	69,214,134
10. Hillsborough Twp.	49,877,150	161,563,488	211,440,638	4,889,577	....	....	....	....	216,330,215
11. Manville Boro	9,909,450	55,884,428	65,793,878	389,036	....	....	....	....	66,182,914
12. Millstone Boro	1,111,000	4,398,960	5,509,960	32,362	....	....	....	....	5,542,322
13. Montgomery Twp.	64,882,380	142,148,400	207,030,780	2,304,168	....	....	....	....	209,334,948
14. North Plainfield Boro	74,350,400	194,516,450	268,866,850	1,863,003	....	....	....	....	270,729,853
15. Peapack-Gladstone Boro	36,559,250	42,737,725	79,296,975	451,450	....	....	....	....	79,748,425
16. Raritan Boro	35,997,982	105,430,225	141,428,207	1,541,202	....	....	....	....	142,969,409
17. Rocky Hill Boro	2,305,800	6,366,250	8,672,050	39,915	....	....	....	....	8,711,965
18. Somerville Boro	49,481,600	109,729,400	159,211,000	8,261,669	....	....	....	....	167,472,669
19. South Bound Brook Boro	7,153,650	18,642,600	25,796,250	488,767	....	....	....	....	26,285,017
20. Warren Twp.	47,612,700	90,122,800	137,735,500	699,888	....	....	....	....	138,435,388
21. Watchung Boro	30,134,200	65,086,694	95,220,894	700,975	....	....	....	....	95,921,869
Totals	$1,170,592,976	$2,511,301,455	$3,681,894,431	$66,084,373	....	$132,900	$2,877,000	$3,009,900	$3,744,948,904

R—Revaluation
*$130,700. for Household Exemption

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1980 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bedminster Twp.	$1.86	83.93	....	....	$ 32,389,588	$ 195,385,160	$ 956,832.29	....	....
2. Bernards Twp.	4.82	56.96	$ 2,974	....	207,536,179	477,486,170	2,338,325.94	....	....
3. Bernardsville Boro	3.62	59.12	118,614	....	109,127,006	265,704,325	1,301,196.46	....	....
4. Bound Brook Boro	3.14	98.48	118,176	....	4,726,552	155,959,106	763,756.62	....	....
5. Branchburg Twp.	2.17	93.35	2,683	....	10,866,018	230,939,973	1,130,949.89	....	....
6. Bridgewater Twp.	4.11	62.76	47,726	$ 1,707,130	401,058,040	949,970,571	4,652,157.42	....	....
7. Far Hills Boro	1.90	79.67	9,036	....	8,446,782	39,251,781	192,222.23	....	....
8. Franklin Twp.	2.43	117.01	....	92,729,100	....	812,385,834	3,047,922.71	....	....
9. Green Brook Twp.	4.92	57.69	....	....	53,062,862	122,276,996	598,809.95	....	....
10. Hillsborough Twp.	4.75	47.30	4,532	....	243,911,645	460,246,392	2,253,900.00	....	....
11. Manville Boro	8.04	34.25	196,657	....	147,167,043	213,544,614	1,045,771.83	....	....
12. Millstone Boro	4.19	49.46	....	....	5,738,177	11,278,499	55,232.61	....	....
13. Montgomery Twp.	2.60	93.73	45,329	....	18,629,827	228,010,104	1,116,601.85	....	....
14. North Plainfield Boro	3.17	97.72	....	10,563,860	281,293,713	1,377,540.18	....	....	
15. Peapack-Gladstone Boro	1.79	111.59	5,364	6,992,528	....	72,761,281	356,323.60	....	....
16. Raritan Boro	2.81	101.48	162,444	....	6,033,803	149,165,456	730,487.03	....	....
17. Rocky Hill Boro	4.86	42.83	....	....	12,815,961	21,327,926	104,446.26	....	....
18. Somerville Boro	4.46	75.88	71,093	....	57,875,416	225,419,178	1,103,913.67	....	....
19. South Bound Brook Boro	6.82	46.54	1,354	....	32,171,759	58,458,130	286,278.79	....	....
20. Warren Twp.	5.52	44.93	....	....	173,831,569	312,266,957	1,529,221.10	....	....
21. Watchung Boro	5.59	39.09	....	....	158,849,946	254,571,815	1,246,678.79	....	....
Totals	....	....	$786,002	$101,428,758	$1,703,389,833	$5,347,705,981	$26,186,569.22	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Bedminster Twp.	$ 53.31	....	$ 956,778.98	$ 57,907.61	....	$ 898,069.00	....	....	....
2. Bernards Twp.	398,150.82	....	1,940,175.12	2,403.11	....	6,552,083.71	....	....	....
3. Bernardsville Boro	2,425.15	....	1,298,771.31	113.83	....	3,267,874.70	....	....	....
4. Bound Brook Boro	4,118.10	....	759,038.52	....	....	2,893,930.82	....	....	....
5. Branchburg Twp.	2,553.07	....	4,128,396.82	68,319.77	....	3,367,701.00	....	....	....
6. Bridgewater Twp.	6,268.51	....	4,645,888.91	281,227.68	....	....	$16,465,061.98	....	....
7. Far Hills Boro	1,205.64	....	191,016.59	11,569.40	....	226,746.09	....	....	....
8. Franklin Twp.	9,753.40	....	3,038,169.31	196.02	....	11,860,233.98	....	....	....
9. Green Brook Twp.	2,194.51	....	596,615.44	36,127.87	....	2,342,329.50	....	....	....
10. Hillsborough Twp.	10,812.73	....	2,243,087.27	135,836.56	....	7,077,840.21	....	....	....
11. Manville Boro	198.08	....	1,045,573.75	....	....	3,443,686.44	....	....	....
12. Millstone Boro	....	....	55,232.61	3,342.85	....	173,353.00	....	....	....
13. Montgomery Twp.	....	$2,510.07	1,119,111.92	67,713.36	....	3,847,746.50	....	....	....
14. North Plainfield Boro	4,728.86	....	1,372,811.31	83,120.08	....	4,951,727.50	....	....	....
15. Peapack-Gladstone Boro	9.44	....	356,314.16	21,565.30	....	454,137.50	....	....	....
16. Raritan Boro	547.74	....	729,939.29	....	....	....	2,508,469.53	....	....
17. Rocky Hill Boro	....	....	104,446.26	6,321.41	....	263,012.00	....	....	....
18. Somerville Boro	6,818.46	....	1,097,095.21	....	....	4,634,903.17	....	....	....
19. South Bound Brook Boro	2,566.52	....	283,712.27	137.43	....	1,149,568.79	....	....	....
20. Warren Twp.	2,463.97	....	1,526,757.13	92,425.32	....	3,109,811.03	1,897,309.82	....	....
21. Watchung Boro	1,488.98	....	1,245,189.81	75,373.15	....	1,747,536.39	1,383,858.20	....	....
Totals	$456,357.29	$2,510.07	$25,734,722.00	$938,000.00	....	$62,262,311.33	$22,254,699.53	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bedminster Twp.	$ 789,784.45	$ 2,702,560.4	$ 8,834,200	$ 150,000.00	$ 343,227.05	$ 50,000.00	$ 543,227.05	$ 5,760.00	$ 9,800.00
2. Bernards Twp.	2,346,722.45	10,836,578.17	51,592,800	465,000.00	1,466,693.48	160,000.00	2,091,693.48	14,028.00	48,250.00
3. Bernardsville Boro	1,095,104.76	5,661,636.97	17,257,600	595,000.00	734,278.92	114,000.00	1,443,278.92	16,160.00	24,200.00
4. Bound Brook Boro	1,088,671.35	4,742,240.69	21,572,500	275,000.00	742,253.50	95,000.00	1,112,253.50	41,600.00	31,150.00
5. Branchburg Twp.	....	4,564,417.59	16,793,500	1,050,000.00	1,874,711.41	90,000.00	3,014,711.41	12,320.00	26,850.00
6. Bridgewater Twp.	1,230,282.96	22,622,461.53	59,294,680	861,000.00	5,484,594.82	400,000.00	6,745,594.82	65,440.00	121,750.00
7. Far Hills Boro	153,742.68	583,074.76	1,667,500	70,000.00	54,679.48	20,000.00	144,679.48	1,920.00	1,950.00
8. Franklin Twp.	2,430,957.96	17,329,165.23	78,439,890	1,500,000.00	2,993,642.94	420,000.00	4,913,642.94	74,400.00	98,700.00
9. Green Brook Twp.	423,903.83	3,398,976.64	21,211,025	120,000.00	504,326.65	95,000.00	719,326.65	9,760.00	21,050.00
10. Hillsborough Twp.	815,35[illegible].00	10,272,123.04	46,983,650	1,300,000.00	2,000,510.76	350,000.00	3,650,510.76	29,760.00	50,850.00
11. Manville Boro	825,26[illegible].32	5,314,523.51	7,194,750	370,000.00	1,341,830.23	185,000.00	1,896,830.23	79,040.00	52,100.00
12. Millstone Boro	....	231,928.45	304,400	25,000.00	47,583.98	1,500.00	74,083.98	1,920.00	1,900.00
13. Montgomery Twp.	398,013.84	5,432,585.62	55,351,800	360,500.00	1,248,603.92	200,000.00	1,809,103.92	10,720.00	19,900.00
14. North Plainfield Boro	2,150,391.84	8,558,050.74	28,359,400	321,000.00	1,712,789.88	130,000.00	2,163,789.88	73,920.00	63,600.00
15. Peapack-Gladstone Boro	592,786.25	1,424,803.21	11,407,900	317,000.00	166,366.50	35,000.00	518,366.50	8,480.00	6,450.00
16. Raritan Boro	766,611.64	4,005,020.46	7,518,000	150,000.00	919,403.38	65,000.00	1,134,403.38	50,880.00	22,250.00
17. Rocky Hill Boro	48,821.42	422,601.09	641,100	50,000.00	80,082.58	15,000.00	145,082.58	3,040.00	2,450.00
18. Somerville Boro	1,723,147.85	7,455,146.23	58,823,600	350,000.00	1,614,602.68	280,000.00	2,244,602.68	46,720.00	36,350.00
19. South Bound Brook Boro	357,019.95	1,790,163.58	2,649,360	110,000.00	362,306.70	25,000.00	497,306.70	19,040.00	15,050.00
20. Warren Twp.	1,011,377.61	7,637,680.91	19,926,100	316,000.00	1,135,052.83	295,000.00	1,746,052.83	17,920.00	39,750.00
21. Watchung Boro	902,694.92	5,354,652.47	7,204,690	200,000.00	859,708.46	55,000.00	1,114,708.46	8,000.00	23,150.00
Totals	$19,150,658.48	$130,340,391.34	$522,668,445	$8,955,500.00	$25,687,250.15	$3,080,500.00	$37,723,250.15	$590,828.00	$717,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $12,529,118.66

Rate per $100 to be applied to Col. II for apportionment of County Taxes .... $ .489715951

Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes .... $ .029639122

Net County Taxes Apportioned (12A III) $25,734,722.00

†Adjustments (Net Total 12 A 11b) ± .... (-) 453,847.22

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $26,188,569.22

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1980

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Andover Boro	$ 3,452,130	$ 9,206,700	$ 12,658,830	$ 397,268	......	......	......	......	$ 13,056,098
2. Andover Twp.	12,076,571	32,661,630	44,738,201	306,068	......	......	......	......	45,044,269
3. Branchville Boro	2,508,350	12,011,650	14,520,000	250,823	......	......	......	......	14,770,823
4. Byram Twp.	33,897,600	58,748,750	92,646,350	665,174	......	......	......	......	93,311,524
5. Frankford Twp.	54,253,750	68,347,074	122,600,824	1,138,235	......	......	......	......	123,739,059
6. Franklin Boro	6,900,350	27,182,600	34,082,950	1,190,847	......	......	......	......	35,273,797
7. Fredon Twp.	6,537,650	17,548,450	24,086,100	221,066	......	......	......	......	24,307,166
8. Green Twp.	8,516,920	21,922,486	30,439,406	240,164	......	......	......	......	30,679,570
9. Hamburg Boro	9,355,200	24,264,725	33,619,925	320,928	......	......	......	......	33,940,853
10. Hampton Twp.	38,552,227	63,236,932	101,789,159	810,462	......	......	......	......	102,599,621
11. Hardyston Twp.	19,160,998	34,979,327	54,140,325	482,946	......	......	......	......	54,623,271
12. Hopatcong Boro	80,248,671	173,460,298	253,708,969	1,619,121	......	......	......	......	255,328,090
13. Lafayette Twp.	6,021,675	15,506,000	21,527,675	191,182	$54,000	......	......	$54,000	21,664,857
14. Montague Twp.	12,640,729	22,562,317	35,203,046	504,319	......	......	......	......	35,707,365
15. Newton Town	7,432,240	36,351,690	43,783,930	1,976,646	......	......	......	......	45,760,576
16. Ogdensburg Boro	12,784,600	27,456,650	40,241,250	169,106	......	......	......	......	40,410,356
17. Sandyston Twp.	10,530,600	18,933,800	29,464,400	327,906	......	......	......	......	29,792,306
18. Sparta Twp.	62,656,930	152,245,140	214,902,090	1,879,344	......	......	......	......	216,781,434
19. Stanhope Boro	9,426,650	22,523,850	31,950,500	319,144	......	......	......	......	32,269,644
20. Stillwater Twp.	15,177,175	30,298,850	45,476,025	338,597	......	$1,000	......	1,000	45,813,622
21. Sussex Boro	4,900,225	18,717,950	23,618,175	2,879,663	......	......	......	......	26,497,838
22. Vernon Twp.	73,721,740	163,853,400	237,575,140	4,034,931	......	......	......	......	241,610,071
23. Walpack Twp.	182,700	375,070	557,770	45,966	......	......	......	......	603,736
24. Wantage Twp.	19,470,170	51,808,920	71,279,090	7,509,695	......	......	......	......	78,788,785
Totals	$510,405,871	$1,104,204,259	$1,614,610,130	$27,819,601	$54,000	$1,000	......	$55,000	$1,642,374,731

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Andover Boro	$2.31	108.68	$ 837	$ 511,094	....	$ 12,545,841	$ 66,925.22	....	....
2. Andover Twp.	5.69	47.51	226	....	$ 51,538,474	96,582,969	515,217.47	....	....
3. Branchville Boro	2.84	71.88	....	....	7,223,064	21,993,887	117,325.39	....	....
4. Byram Twp.	4.23	66.89	....	....	46,888,207	140,199,731	747,889.11	....	....
5. Frankford Twp.	2.27	130.16	....	26,256,687	....	97,482,372	520,015.30	....	....
6. Franklin Boro	5.47	55.04	1,659	....	30,449,357	65,724,813	350,606.04	....	....
7. Fredon Twp.	5.43	48.48	....	....	26,857,520	51,164,686	272,935.70	....	....
8. Green Twp.	4.06	70.52	253	....	13,554,269	44,234,092	235,964.76	....	....
9. Hamburg Boro	2.65	106.07	....	439,8[illegible]	....	33,501,005	178,709.59	....	....
10. Hampton Twp.	1.89	124.92	....	18,500,23[illegible]	....	84,099,386	448,624.36	....	....
11. Hardyston Twp.	5.12	57.47	143	....	41,679,858	96,303.272	513,725.44	....	....
12. Hopatcong Boro	3.45	96.79	....	....	9,037,896	264,365,986	1,410,248.37	....	....
13. Lafayette Twp.	4.25	56.38	....	41,779	18,388,469	40,011,547	213,439.78	....	....
14. Montague Twp.	2.74	62.19	....	....	22,142,376	54,849,741	308,596.82	....	....
15. Newton Town	7.04	42.15	....	....	*70,197,903	115,958,479	618,757.25	....	....
16. Ogdensburg Boro	3.73	85.49	238	....	9,234,802	49,645,396	264,831.12	....	....
17. Sandyston Twp.	3.03	75.84	....	....	10,033,313	39,825,619	212,447.96	....	....
18. Sparta Twp.	4.30	66.68	1,423	....	111,527,859*	328,310,716	1,751,358.64	....	....
19. Stanhope Boro	5.00	58.72	....	....	23,730,687	56,000,331	298,731.23	....	....
20. Stillwater Twp.	4.06	63.86	....	566	26,538,457	72,351,513	385,955.87	....	....
21. Sussex Boro	3.11	96.81	....	....	2,054,674	28,552,512	152,312.08	....	....
22. Vernon Twp.	3.77	68.76	838	....	112,300,873	353,911,782	1,887,926.36	....	....
23. Walpack Twp.	1.67	51.83	....	....	841,424	1,445,160	7,709.14	....	....
24. Wantage Twp.	5.33	49.45	....	....	76,747,436	155,536,221	829,700.92	....	....
Totals	....	....	$5,617	$45,750,209	$710,986,916	$2,307,597,057	$12,309,771.92	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Andover Boro	$ 874.0	......	$ 66,051.21	$ 4,045.21	......	......	$ 217,406.72	......	$ 14,064.39
2. Andover Twp.	2,723.84	......	512,493.63	31,383.33	......	......	1,642,542.03	......	106,275.78
3. Branchville Boro	......	......	117,325.39	7,185.38	......	$123,052.50	149,131.39	......	22,452.99
4. Byram Twp.	3,446.64	......	744,442.47	45,631.67	......	1,386,484.50	916,188.00	......	157,850.79
5. Frankford Twp.	2,574.39	......	517,440.91	31,684.72	......	1,221,092.71	616,787.48	......	104,780.12
6. Franklin Boro	1,132.00	......	349,474.04	21,393.00	......	1,064,101.00	194,109.41	......	73,712.60
7. Fredon Twp.	70.63	......	272,865.07	16,711.93	......	427,933.00	503,896.72	......	54,777.55
8. Green Twp.	554.07	......	235,410.69	14,412.79	......	616,663.50	......	......	47,617.77
9. Hamburg Boro	3,429.60	......	175,279.99	10,730.40	......	500,538.78	76,773.37	......	37,155.28
10. Hampton Twp.	1,361.47	......	447,262.89	27,388.30	......	902,031.50	770,696.58	......	91,267.33
11. Hardyston Twp.	4,537.63	......	509,187.81	31,221.22	......	1,491,978.00	206,366.52	......	108,488.28
12. Hopatcong Boro	7,628.05	......	1,402,620.32	85,901.12	......	5,360,386.80	......	......	295,042.91
13. Lafayette Twp.	761.62	......	212,678.16	13,024.01	......	378,864.00	253,796.68	......	39,581.68
14. Montague Twp.	1,334.32	......	307,262.50	18,807.44	......	582,808.67	......	......	66,836.33
15. Newton Town	6,569.96	......	612,006.27	37,487.01	......	2,091,055.00	......	......	123,338.11
16. Ogdensburg Boro	620.00	......	284,211.12	18,179.10	......	827,731.75	97,081.70	......	54,200.34
17. Sandyston Twp.	256.37	......	212,191.58	12,996.07	......	......	631,277.92	......	44,726.17
18. Sparta Twp.	903.16	......	1,750,455.48	......	......	5,579,275.50	......	......	363,268.74
19. Stanhope Boro	19.74	......	298,711.49	18,294.00	......	587,986.25	329,318.32	......	59,311.06
20. Stillwater Twp.	656.73	......	385,299.14	23,567.62	......	599,399.54	643,159.55	......	83,224.94
21. Sussex Boro	......	......	152,312.08	9,328.08	......	......	542,451.24	......	32,386.04
22. Vernon Twp.	2,384.82	......	1,885,541.54	115,454.73	......	5,623,178.48	......	......	394,040.00
23. Walpack Twp.	......	......	7,709.14	472.13	......	......	......	......	1,887.47
24. Wantage Twp.	8,973.42	......	820,727.50	50,35[illegible].74	......	......	2,898,011.71	......	174,235.83
Totals	$50,812.49	......	$12,258,959.43	$843,68[illegible].30	......	$29,244,561.49	$10,688,995.34	......	$2,550,522.50

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Andover Boro	$ 267,705.00	$ 301,567.53	$ 524,500	$ 90,000.00	$ 54,235.24	$ 17,000.00	$ 161,235.24	$ 2,880	$ 2,050
2. Andover Twp.	267,705.00	2,580,399.77	6,158,840	410,000.00	306,046.12	115,000.00	831,046.12	12,160	14,950
3. Branchville Boro	....	419,147.65	797,300	215,000.00	278,644.80	14,000.00	507,644.80	4,320	3,850
4. Byram Twp.	713,068.20	3,943,565.63	6,091,050	310,000.00	482,579.91	190,000.00	982,579.91	12,000	22,450
5. Frankford Twp.	315,789.85	2,607,575.79	15,359,650	67,426.18	375,646.83	206,220.77	649,293.78	16,320	15,750
6. Franklin Boro	225,131.49	1,927,921.54	6,446,800	200,000.00	533,103.74	53,000.00	786,103.74	32,080	12,800
7. Fredon Twp.	49,990.94	1,326,175.21	2,009,500	175,000.00	138,897.96	70,000.00	383,897.96	7,200	7,000
8. Green Twp.	131,448.00	1,245,552.75	6,813,652	84,000.00	136,787.15	32,000.00	252,787.15	5,280	6,950
9. Hamburg Boro	96,154.84	896,832.66	3,055,700	135,000.00	164,891.42	55,000.00	354,891.42	6,480	6,050
10. Hampton Twp.	....	1,938,846.60	22,660,100	353,600.00	328,571.17	175,000.00	857,171.17	16,320	13,450
11. Hardyston Twp.	448,380.52	2,795,622.36	2,978,050	325,000.00	292,305.59	150,000.00	767,305.59	16,160	14,750
12. Hopatcong Boro	1,649,936.33	8,793,887.48	10,740,020	577,100.00	733,946.85	219,999.15	1,531,046.00	59,360	53,350
13. Lafayette Twp.	21,148.55	919,093.06	4,007,850	100,000.00	104,100.11	45,000.00	249,100.11	4,960	4,550
14. Montague Twp.	....	975,714.94	8,839,481	265,000.00	141,950.50	84,000.00	490,950.50	9,120	6,600
15. Newton Town	354,691.35	3,218,576.74	29,866,490	365,000.00	779,162.65	125,000.00	1,269,162.65	31,040	20,250
16. Ogdensburg Boro	247,181.78	1,506,585.79	2,497,025	100,000.00	175,658.16	30,000.00	305,658.16	11,040	10,500
17. Sandyston Twp.	....	901,191.75	32,539,005	80,000.00	162,709.88	70,000.00	312,709.88	13,280	6,300
18. Sparta Twp.	1,609,190.34	9,302,190.06	26,177,975	388,000.00	1,226,440.23	450,000.00	2,064,440.23	18,240	49,200
19. Stanhope Boro	318,077.83	1,611,698.96	7,186,400	248,500.00	196,664.23	50,000.00	495,164.23	9,120	12,000
20. Stillwater Twp.	122,773.69	1,857,454.68	7,293,600	180,000.00	253,019.67	160,000.00	593,019.67	20,640	13,750
21. Sussex Boro	87,059.73	823,537.17	7,642,200	96,157.90	147,434.82	32,000.00	275,592.72	11,200	5,600
22. Vernon Twp.	1,082,003.41	9,100,218.17	17,468,500	929,940.00	1,194,224.46	400,000.00	2,524,164.46	42,240	54,100
23. Walpack Twp.	....	10,068.74	12,046,132	65,000.00	35,691.87	5,000.00	105,691.87	960	350
24. Wantage Twp.	2[illegible]9,421.41	4,192,748.19	7,161,565	400,000.00	476,090.50	210,000.00	1,086,090.50	28,320	21,400
Totals	$7,[illegible],153.46	$63,375,873.22	$246,361,385	$6,159,724.08	$8,698,803.86	$2,958,219.92	$17,816,747.86	$390,720	$378,000

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated for the support of the County Budget .... $ 8,686,423.70
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .53344548
County Library Rate .... $ .03266913
Net County Taxes Apportioned (12 A III) $12,258,959.43
Plus: Adjustments (Net Total 12 A IIb) .... $ 50,812.49
Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $12,309,771.92

Abstract of Ratables and Exemptions in the County of Union, for the Year 1980

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Berkeley Heights Twp.	$ 63,445,550	$ 192,867,211	$ 256,312,761	$ 1,147,497	....	....	$392,900	$392,900	$ 257,067,358
2. Clark Twp.	94,858,900	189,508,200	284,367,100	1,408,322	....	....	....	....	285,775,422
3. Cranford Twp.	148,295,000	278,719,100	427,014,100	6,213,045	....	....	....	....	433,227,145
4. Elizabeth City	306,821,800	662,007,600	968,829,400	24,987,200	....	....	....	....	993,816,600
5. Fanwood, Boro	30,432,800	60,048,900	90,481,700	518,577	....	....	....	....	91,000,277
6. Garwood Boro	30,320,200	45,600,600	75,920,800	456,400	....	....	....	....	76,377,200
7. Hillside Twp.	106,307,900	213,244,500	319,552,400	2,169,785	....	....	....	....	321,722,185
8. Kenilworth Boro	63,215,200	116,140,200	179,355,400	1,153,434	....	....	....	....	180,508,834
9. Linden City	334,943,600	765,379,600	1,100,323,200	9,511,000	....	....	....	....	1,109,834,200
10. Mountainside Boro	64,353,100	106,274,600	170,627,700	896,400	....	....	....	....	171,524,100
11. New Providence Boro	104,652,600	182,640,100	287,292,700	5,381,892	....	....	....	....	292,674,592
12. Plainfield City	89,843,825	298,168,400	388,012,225	14,161,400	....	....	....	....	402,173,625
13. Rahway City	109,947,800	235,902,900	345,850,700	9,860,900	....	....	....	....	355,711,600
14. Roselle Boro	89,991,200	177,034,800	267,026,000	8,104,875	....	....	....	....	275,130,875
15. Roselle Park Boro	58,039,300	83,850,600	141,889,900	831,834	....	....	....	....	142,721,734
16. Scotch Plains Twp.	105,839,700	189,284,700	295,124,400	1,806,840	....	....	....	....	296,931,240
17. Springfield Twp.	123,389,200	213,647,200	337,036,400	2,638,139	....	....	....	....	339,674,539
18. Summit City	143,151,100	229,080,600	372,231,700	4,562,228	....	....	390,000	390,000	376,403,928
19. Union Twp.	400,818,200	556,547,100	957,365,300	16,700,923	....	....	....	....	974,066,223
20. Westfield Town	142,410,300	282,571,000	424,981,300	4,383,069	....	....	....	....	429,364,369
21. Winfield Twp.	220,200	1,171,500	1,391,700	38,994	....	....	....	....	1,430,694
Totals	$2,611,297,475	$5,079,689,411	$7,690,986,886	$116,932,754	....	....	$782,900	$782,900	$7,807,136,740

Abstract of Ratables and Exemptions in the County of Union, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Berkeley Heights Twp.	$ 4.23	50.76	....	$381,135	$ 281,921,413	$ 538,607,636	$ 2,663,294.54	....	....
2. Clark Twp.	3.72	72.59	4,064	....	126,789,231	412,568,717	2,040,060.21	....	....
3. Cranford Twp.	3.57	80.00	318,280	....	119,221,173	552,766,598	2,733,307.43	....	....
4. Elizabeth City	3.99	90.29	9,728,615	....	181,789,805	1,185,335,020	5,861,217.06	....	....
5. Fanwood, Boro	5.46	57.89	8,681	....	66,995,308	158,004,266	781,295.82	....	....
6. Garwood Boro	3.53	83.58	16,036	....	22,256,607	98,649,844	487,801.46	....	....
7. Hillside Twp.	3.72	98.50	79,597	....	32,976,590	354,778,372	1,754,299.85	....	....
8. Kenilworth Boro	2.68	80.60	37,543	....	63,596,582	244,142,959	1,207,232.43	....	....
9. Linden City	1.84	82.37	814,133	....	401,721,792	1,512,370,125	7,478,332.65	....	....
10. Mountainside Boro	3.47	64.35	....	....	105,123,308	276,647,408	1,367,959.67	....	....
11. New Providence Boro	3.55	77.20	1,576	....	92,065,927	384,742,095	1,902,463.77	....	....
12. Plainfield City	4.50	87.74	301,039	....	76,334,366	478,809,030	2,367,603.77	....	....
13. Rahway City	4.30	77.74	888,55	....	127,299,858	483,900,013	2,392,777.54	....	....
14. Roselle Boro	3.32	98.00	28,591	....	12,791,218	287,950,684	1,423,851.85	....	....
15. Roselle Park Boro	4.27	71.03	48,023	....	61,518,109	204,287,866	1,010,157.89	....	....
16. Scotch Plains Twp.	4.77	62.01	62	....	185,151,930	482,083,232	2,383,793.96	....	....
17. Springfield Twp.	3.12	84.11	757	....	79,755,880	419,431,176	2,073,993.53	....	....
18. Summit City	4.29	51.84	329,288	362,315	363,377,736	739,748,637	3,657,891.87	....	....
19. Union Twp.	2.82	82.80	32,614	....	258,018,704	1,232,117,541	6,092,546.18	....	....
20. Westfield Town	5.00	55.19	3,077	....	360,813,323	790,180,769	3,907,267.50	....	....
21. Winfield Twp.	18.84	50.00	....	....	1,445,402	2,876,096	14,221.65	....	....
Totals	....	....	$12,640,532	$743,450	$3,020,964,262	$10,839,998,084	$53,601,370.61	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Twp.	$ 362.78	....	$ 2,662,931.74	....	....	$ 4,139,685.50	$ 3,214,000.00	....	....
2. Clark Twp.	122.76	....	2,038,937.45	....	....	4,336,612.64	3,145,264.08	....	....
3. Cranford Twp.	6,429.52	....	2,726,877.91	....	....	9,551,796.75	....	....	....
4. Elizabeth City	12,841.07	....	5,848,375.99	....	....	19,260,361.84	....	$1,980,306.67	....
5. Fanwood, Boro	....	....	781,295.82	....	....	....	3,374,865.60	....	....
6. Garwood Boro	....	....	487,801.46	....	....	901,661.00	687,786.67	....	....
7. Hillside Twp.	25,131.21	....	1,729,168.64	....	....	5,565,503.00	....	....	....
8. Kenilworth Boro	280.80	....	1,206,951.63	....	....	1,467,367.00	1,633,870.49	....	....
9. Linden City	52,568.16	....	7,425,764.49	....	....	12,149,042.00	....	840,000.00	....
10. Mountainside Boro	6,831.93	....	1,361,127.74	....	....	1,813,675.00	1,814,751.35	....	....
11. New Providence Boro	286.15	....	1,902,177.62	....	....	6,506,369.00	....	....	....
12. Plainfield City	3,698.06	....	2,363,905.71	....	....	7,924,750.00	....	196,449.50	....
13. Rahway City	11,115.60	....	2,381,661.94	....	....	7,831,583.00	....	67,480.50	....
14. Roselle Boro	1,969.00	....	1,421,882.85	....	....	4,817,821.50	....	....	....
15. Roselle Park Boro	357.00	....	1,009,800.89	....	....	3,289,361.00	....	....	....
16. Scotch Plains Twp.	996.08	....	2,382,797.88	....	....	....	9,851,331.33	....	....
17. Springfield Twp.	....	$ 13.68	2,074,007.21	....	....	3,393,242.00	2,778,969.89	....	....
18. Summit City	562.32	....	3,657,329.55	....	....	8,502,900.00	....	420,543.75	....
19. Union Twp.	....	16,510.95	6,109.057.13	....	....	14,312.346.00	....	....	....
20. Westfield Town	142.80	....	3,907,124.70	....	....	14,181,814.00	....	....	....
21. Winfield Twp.	....	....	14,221.65	....	....	157,687.62	....	....	....
Totals	$123,695.24	$16,524.63	$53,494,200.00	....	....	$130,103,578.85	$26,500,839.41	$3,504,780.62	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Berkeley Heights Twp.	$ 833,222.73	$ 10,849,839.97	$ 35,690,889	$ 1,100,000.00	$ 1,991,673.88	$ 71,529.00	$ 3,163,202.88	$ 22,080.00	$ 54,100.00
2. Clark Twp.	1,091,661.85	10,613,476.02	26,753,000	700,000.00	2,034,150.60	75,000.00	2,809,150.60	49,600.00	98,650.00
3. Cranford Twp.	3,162,558.16	15,441,232.82	70,172,300	814,000.00	3,013,277.53	196,081.40	4,023,358.93	85,920.00	119,350.00
4. Elizabeth City	12,477,721.76	39,566,766.46	731,830,900	2,968,436.21	23,990,153.74	1,462,000.00	28,420,589.95	342,560.00	127,950.00
5. Fanwood, Boro	807,017.00	4,963,178.42	3,639,300	300,000.00	644,540.00	60,000.00	1,004,540.00	15,680.00	38,200.00
6. Garwood Boro	614,366.45	2,691,615,58	7,229,200	200,000.00	564,727.05	23,000.00	787,727.05	32,480.00	20,750.00
7. Hillside Twp.	4,644,315.75	11,938,987.39	37,752,300	....	3,088,530.58	240,000.00	3,328,530.58	109,280.00	66,500.00
8. Kenilworth Boro	529,267.91	4,837,457.03	29,172,400	450,000.00	1,061,067.31	45,000.00	1,556,067.31	46,560.00	40,600.00
9. Linden City	....	20,414,806.49	148,725,000	5,400,000.00	17,312,559.38	125,000.00	22,837,559.38	286,240.00	141,000.00
10. Mountainside Boro	957,363.25	5,946,917.34	48,422,300	600,000.00	840,617.25	65,000.00	1,505,617.25	18,400.00	37,500.00
11. New Providence Boro	1,957,854.67	10,366,401.29	24,440,700	655,000.00	1,341,187.22	200,000.00	2,196,187.22	20,000.00	59,750.00
12. Plainfield City	7,577,224.00	18,062,329.21	83,230,900	1,041,644.00	7,797,641.41	850,000.00	9,689,285.41	103,520.00	79,950.00
13. Rahway City	5,006,426.41	15,287,211.85	62,891,800	300,000.00	3,334,578.31	275,000.00	3,909,578.31	143,200.00	114,050.00
14. Roselle Boro	,867,425.88	9,107,130.23	73,035,900	500,000.00	1,530,479.53	200,000.00	2,230,479.53	100,960.00	70,550.00
15. Roselle Park Boro	1,793,271.70	6,092,433.59	17,680,800	420,000.00	779,724.47	60,000.00	1,259,724.47	72,000.00	48,200.00
16. Scotch Plains Twp.	1,922,001.54	14,156,130.75	59,681,600	1,500,000.00	1,803,873.53	200,000.00	3,503,873.53	54,560.00	89,650.00
17. Springfield Twp.	2,341,868.34	10,588,087.44	63,133,300	675,000.00	1,490,449.54	95,000.00	2,260,449.54	56,640.00	63,600.00
18. Summit City	3,535,611.22	16,116,384.52	74,323,100	2,050,000.00	3,642,143.42	290,000.00	5,982,143.42	49,920.00	68,750.00
19. Union Twp.	6,967,176.94	27,388,580.07	161,706,000	1,650,000.00	7,432,999.22	425,000.00	9,507,999.22	395,040.00	227,450.00
20. Westfield Town	3,344,585.00	21,433,523.70	65,735,300	1,560,000.00	3,330,200.00	185,000.00	5,075,200.00	70,080.00	122,300.00
21. Winfield Twp.	97,548.00	269,457.27	494,600	48,823.00	88,254.00	....	137,077.00	....	....
Totals	$62,528,548.56	$276,131,947.44	$1,825,741,589	$22,932,903.21	$87,112,827.97	$5,142,610.40	$115,188,341.58	$2,074,720.00	$1,688,850.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $45,805,601.66
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $.4944776761
County Percentage Level of Taxable Value of Real Property in Effect 100%
Net County Taxes Apportioned (12 A III) $53,494,200.00
‡Adjustments (Net Total 1 2 A IIb) + ... $ 107,170.61
Total County Taxes Apportioned (Including Adjustments—Total 1 2 A I) $53,601,370.61
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1980

TAXING DISTRICT	1	2	3	4	5 Deductions				6
					(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Allamuchy Twp.	$ 18,391,670	$ 41,066,600	$ 59,458,270	$ 990,540	....	....	....	....	$ 60,448,810
2. Alpha Boro	2,773,975	15,974,700	18,748,675	140,475	....	....	....	....	18,889,150
3. Belvidere Town	7,832,900	36,265,000	44,097,900	4,246,117	....	....	....	....	48,344,017
4. Blairstown Twp.	40,800,219	57,207,119	98,007,338	944,090	....	....	....	....	98,951,428
5. Franklin Twp.	7,828,845	16,579,205	24,408,050	410,271	....	....	....	....	24,818,321
6. Frelinghuysen Twp.	12,535,220	20,833,780	33,369,000	291,227	....	....	....	....	33,660,227
7. Greenwich Twp.	7,440,750	21,376,800	28,817,550	347,676	....	....	....	....	29,165,226
8. Hackettstown Twp.	16,084,900	57,949,200	74,034,100	1,671,422	....	....	....	....	75,705,522
9. Hardwick Twp.	6,371,700	7,675,800	14,047,500	77,576	....	....	....	....	14,125,076
10. Harmony Twp.	16,519,471	29,701,030	46,220,501	443,932	....	....	....	....	46,664,433
11. Hope Twp.	11,047,190	21,311,075	32,358,265	902,692	....	....	....	....	33,260,957
12. Independence Twp.	16,456,463	36,368,030	52,824,493	665,910	....	....	....	....	53,490,403
13. Knowlton Twp.	9,474,290	16,602,650	26,076,940	414,397	....	....	....	....	26,491,337
14. Liberty Twp.	9,419,818	20,561,859	29,981,677	196,246	....	....	....	....	30,177,923
15. Lopatcong Twp.	31,688,630	78,334,200	110,022,830	1,049,246	$20,000	....	....	$ 20,000	111,052,076
16. Mansfield Twp.	25,370,075	57,586,600	82,956,675	945,252	....	....	....	....	83,901,927
17. Oxford Twp.	7,198,245	16,272,125	23,470,370	503,406	....	$ 47,950	....	47,950	23,925,826
18. Pahaquarry Twp.	67,950	....	67,950	4,304	....	....	....	....	72,254
19. Phillipsburg Town	38,871,455	175,928,425	214,79,880	4,659,618	....	116,130	$ 709,800	875,930	218,583,568
20. Pohatcong Twp.	14,739,125	46,659,547	61,398,672	826,965	....	....	57,400	62,168,237	
21. Washington Boro	23,456,300	71,593,300	95,049,600	3,296,507	....	....	....	....	98,346,107
22. Washington Twp.	14,000,750	31,570,800	45,571,550	617,023	....	....	....	....	46,188,573
23. White Twp.	18,012,713	73,839,400	91,852,113	5[illegible],884	....	....	500,000	500,000	91,888,997
Totals	$356,382,654	$951,257,245	$1,307,639,899	$24,181,776	$20,000	$214,080	$1,267,200	$1,501,280	$1,330,320,395

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1980 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Allamuchy Twp.	$2.31	87.11	$ 1,267	...	$ 10,964,568	$ 71,414,645	$ 366,043.10	...	...
2. Alpha Boro	3.78	57.81	1,977	...	15,130,225	34,021,352	174,379.93	...	...
3. Belvidere Town	2.79	98.07	10,161	...	4,564,761	52,918,939	271,241.46	...	...
4. Blairstown Twp.	1.07	85.80	...	...	21,644,675	120,596,103	618,127.71	...	...
5. Franklin Twp.	4.11	56.06	166	...	22,690,990	47,509,477	243,514.70	...	...
6. Frelinghuysen Twp.	2.42	92.95	...	...	3,982,401	37,642,628	192,941.16	...	...
7. Greenwich Twp.	2.55	86.41	1,060	...	5,883,951	35,050,237	179,653.59	...	...
8. Hackettstown Twp.	5.31	54.03	9,294	...	70,351,887	146,066,703	748,679.89	...	...
9. Hardwick Twp.	4.30	53.33	...	...	12,700,636	26,825,712	137,497.94	...	...
10. Harmony Twp.	2.54	83.42	4,807	...	11,840,297	58,509,537	299,896.64	...	...
11. Hope Twp.	2.28	91.42	...	...	3,983,246	37,244,203	190,898.99	...	...
12. Independence Twp.	2.70	85.79	785	...	10,124,592	63,615,780	326,069.21	...	...
13. Knowlton Twp.	3.38	66.04	262	...	14,985,055	41,476,654	212,592.85	...	...
14. Liberty Twp.	2.78	84.96	152	...	5,867,564	36,045,639	184,755.62	...	...
15. Lopatcong Twp.	1.81	128.77	4,202	$21,577,524	...	89,478,754	458,632.54	...	...
16. Mansfield Twp.	2.97	84.70	652	...	17,084,470	100,987,049	517,619.49	...	...
17. Oxford Twp.	2.95	93.08	...	...	3,220,832	27,146,658	139,142.98	...	...
18. Pahaquarry Twp.	4.78	13.33	...	...	510,399	582,653	2,986.45	...	...
19. Phillipsburg Town	2.62	110.78	361,205	4,927,869	...	214,016,904	1,096,965.62	...	...
20. Pohatcong Twp.	2.26	94.67	3,461	...	6,047,139	68,218,837	349,662.66	...	...
21. Washington Boro	2.77	104.52	61,346	...	250,713	98,658,166	505,682.56	...	...
22. Washington Twp.	4.64	54.21	465	...	41,099,119	87,288,157	447,404.41	...	...
23. White Twp.	1.87	95.80	3,673	...	8,051,938	99,944,608	512,276.33	...	...
Totals	...	...	$464,935	$26,505,393	$290,979,458	$1,595,259,395	$8,176,665.83	...	...

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1980 (Continued)

TAXING DISTRICT	12								
	Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Twp.	$ 8,718.61	....	$ 357,324.49	$ 21,035.93	....	$ 926,130.00	....	....	$ 38,450.07
2. Alpha Boro	....	....	174,379.93	....	....	445,195.00	....	....	18,062.06
3. Belvidere Town	965.89	....	270,275.57	....	....	1,018,101.37	....	....	25,736.53
4. Blairstown Twp.	276.95	....	617,850.76	35,522.85	....	348,964.00	$ 1,169.95	....	....
5. Franklin Twp.	21,790.40	....	221,724.30	13,994.42	....	337,040.00	420,561.58	....	24,259.28
6. Frelinghuysen Twp.	850.12	....	192,091.04	11,088.03	....	303,880.00	285,180.28	....	20,009.50
7. Greenwich Twp.	....	....	179,653.59	10,324.42	....	505,918.75	....	....	18,562.98
8. Hackettstown Twp.	172.84	....	748,507.05	....	....	2,547,373.00	....	....	77,572.02
9. Hardwick Twp.	....	....	137,497.94	7,901.80	....	153,751.00	259,587.44	....	14,725.48
10. Harmony Twp.	1,100.00	....	298,796.64	17,234.60	....	838,658.50	....	....	30,30.01
11. Hope Twp.	2,064.86	....	188,834.13	10,970.67	....	535,794.50	....	....	19,858.33
12. Independence Twp.	167.14	....	325,902.07	18,738.70	....	862,447.00	....	....	32,667.74
13. Knowlton Twp.	1,135.38	....	211,457.47	12,217.38	....	335,33[illegible].00	312,065.28	....	21,748.39
14. Liberty Twp.	35.40	....	184,720.22	10,617.62	....	53[illegible].00	....	....	19,120.90
15. Lopatcong Twp.	52,224.76	....	406,407.78	26,356.91	....	1,103,769.00	....	....	48,354.35
16. Mansfield Twp.	3,394.38	....	514,225.11	29,746.80	....	896,193.33	990,600.41	....	55,603.66
17. Oxford Twp.	2,241.84	....	136,901.14	7,996.33	....	480,451.32	....	....	14,677.33
18. Pahaquarry Twp.	....	....	2,986.45	171.63	....	....	....	....	289.10
19. Phillipsburg Town	5,676.88	....	1,091,288.74	....	....	3,353,417.00	....	....	111,726.52
20. Pohatcong Twp.	135.68	....	349,526.98	20,094.57	....	788,558.00	....	....	36,801.38
21. Washington Boro	7,790.93	....	497,891.63	....	....	720,061.00	831,571.38	....	52,165.63
22. Washington Twp.	75.07	....	447,329.34	25,711.64	....	682,556.50	848,436.63	....	46,911.71
23. White Twp.	161.47	....	512,114.86	29,439.70	....	1,115,851.32	....	....	52,603.19
Totals	$108,978.60	....	$8,067,687.23	$309,164.00	....	$18,838,928.59	$3,949,172.95	....	$780,210.16

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Allamuchy Twp.	$ 49,820.00	$ 1,392,760.49	$ 5,595,000	$ 188,900.00	$ 246,232.18	$ 15,000.00	$ 450,132.18	$ 4,160	$ 4,700
2. Alpha Boro	75,000.00	712,636.99	3,194,700	131,169.11	195,254.45	24,000.00	350,423.56	22,880	10,700
3. Belvidere Town	31,000.00	1,345,113.47	9,998,000	219,419.81	392,074.23	30,000.00	641,494.04	14,240	10,950
4. Blairstown Twp.	50,000.00	1,053,507.56	19,928,380	674,102.50	3,044,174.85	40,000.00	3,758,277.35	15,360	12,700
5. Franklin Twp.	....	1,017,579.58	7,206,475	231,159.23	254,634.46	50,000.00	535,793.69	12,480	6,600
6. Frelinghuysen Twp.	....	812,228.85	1,853,200	125,000.00	116,859.64	70,000.00	311,859.64	5,120	3,450
7. Greenwich Twp.	27,000.00	741,459.74	1,553,950	108,343.87	165,338.53	30,000.00	303,682.40	10,217	6,000
8. Hackettstown Twp.	642,072.69	4,015,524.76	23,856,525	343,700.00	847,303.63	115,000.00	1,306,003.63	23,200	26,300
9. Hardwick Twp.	32,883.00	606,346.66	1,137,700	50,000.00	85,047.95	39,000.00	174,047.95	4,160	3,150
10. Harmony Twp.	....	1,184,993.75	4,203,285	203,524.03	175,180.94	70,000.00	448,704.97	14,665	10,050
11. Hope Twp.	....	755,457.63	1,602,200	173,804.86	138,840.33	43,020.00	355,665.19	7,360	4,800
12. Independence Twp.	199,832.91	1,439,588.42	6,584,770	90,000.00	153,809.62	90,400.00	334,209.62	11,920	9,100
13. Knowlton Twp.	....	892,827.52	2,609,735	224,415.88	197,179.12	75,000.00	496,595.00	11,840	5,600
14. Liberty Twp.	82,170.00	836,127.74	2,154,673	71,000.00	111,669.40	60,000.00	242,669.40	9,600	6,150
15. Lopatcong Twp.	418,250.14	2,003,138.18	4,364,740	225,000.00	532,194.85	45,000.00	802,194.85	27,720	20,500
16. Mansfield Twp.	....	2,486,369.31	7,769,785	475,000.00	591,322.67	69,146.98	1,135,469.65	15,360	12,750
17. Oxford Twp.	64,781.52	704,807.64	2,097,200	87,000.00	248,295.10	55,000.00	390,295.10	13,760	5,450
18. Pahaquarry Twp.	....	3,447.18	1,461,025	25,027.11	20,778.89	....	45,806.00	....	....
19. Phillipsburg Town	1,149,065.88	5,705,498.14	45,207,265	550,000.00	2,099,776.68	210,000.00	2,859,776.68	122,880	57,650
20. Pohatcong Twp.	205,494.69	1,400,475.62	2,238,300	125,000.00	270,591.84	100,000.00	495,591.84	28,000	19,300
21. Washington Boro	614,966.42	2,716,656.06	8,622,600	337,000.00	601,109.86	75,000.00	1,013,109.86	39,520	17,800
22. Washington Twp.	92,000.00	2,142,945.82	3,683,700	192,699.85	299,096.03	100,000.00	591,795.88	22,560	17,750
23. White Twp.	....	1,710,009.07	4,527,200	293,300.31	289,535.77	50,000.00	632,836.08	12,160	8,800
Totals	$3,734,337.25	$35,679,500.18	$171,450,408	$5,144,566.56	$11,076,301.02	$1,455,566.98	$17,676,434.56	$449,162	$280,250

For the support of the County Library $309,164

Rate per $100 to be applied to Col. II for apportionment
of County Library Taxes, Less Districts with their own Library .... $ .02945605

Total amount of Miscellaneous Revenue (including Surplus
Revenues Appropriated) for the support of the County Budget $6,082,454.95

New County Taxes Apportioned (12 A III) $6,067,687.23

Adjustments (Net 12 A iib) .... $ 108,978.60

Total County Taxes Apportioned $6,176,665.83

Rates per $100 to be applied to Col. 11 for apportionment
of County Taxes .... $ .51256027

TABLE OF EQUALIZED VALUATIONS
YEAR 1980

Promulgated by the Director, Division of Taxation, as of October 1, 1980, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.)

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch. Division of Taxation Building, Trenton, New Jersey 08646.

TABLE 49
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE FOR THE YEAR 1980
(R.S. 54:1-33)

For the Year 1980 County	Assessed Value of Personal Property	Assessed Value of Real Property	Percentage by Which Assessed Value of Real Property Should Be Increased	*True Value of Real Property
Atlantic	$ 61,909,090	$ 3,283,027,772	28.67%	$ 4,224,173,664
Bergen	226,476,757	19,201,560,866	11.30	21,370,685,438
Burlington	77,485,232	4,522,135,441	14.39	5,172,884,284
Camden	112,299,122	5,050,819,531	17.91	5,955,452,813
Cape May	29,525,632	2,694,519,560	26.49	3,408,195,750
Cumberland	32,830,557	1,230,509,707	13.75	1,399,738,035
Essex	214,862,000	7,429,800,600	36.44	10,137,536,635
Gloucester	41,366,847	2,410,436,265	23.81	2,984,321,239
Hudson	81,915,506	3,508,904,653	41.44	4,963,090,033
Hunterdon	40,918,614	1,901,974,305	12.68	2,143,069,639
Mercer	75,902,061	3,223,914,192	50.78	4,861,149,264
Middlesex	165,280,015	8,856,848,700	22.43	10,843,350,514
Monmouth	95,468,414	6,376,869,093	44.32	9,203,159,320
Morris	107,491,333	6,351,069,428	60.41	10,187,791,832
Ocean	83,336,609	6,050,982,797	28.55	7,778,612,671
Passaic	79,201,312	4,673,432,546	49.48	6,985,698,873
Salem	21,684,471	688,359,200	24.53	857,234,371
Somerset	66,064,373	3,681,894,431	38.54	5,100,989,791
Sussex	27,819,601	1,614,610,130	37.87	2,226,127,299
Union	116,932,754	7,690,986,886	32.03	10,154,458,524
Warren	24,181,776	1,307,639,899	14.85	1,501,826,001
Totals	$1,782,952,076	$101,750,296,002		$131,459,545,990

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1980 by several taxing districts.

SIDNEY GLASER, Director, Division of Taxation

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1980

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property**	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 3,283,027,772	57.42%	$ 5,717,705,799	$ 222,966	$ 61,909,090	$ 5,779,837,855
Bergen	19,201,560,666	80.29	23,914,676,851	3,306,308	226,476,757	24,144,459,916
Burlington	4,522,135,441	79.37	5,697,554,195	96,005	77,485,232	5,775,135,432
Camden	5,050,819,531	77.00	6,559,627,240	2,671,983	112,299,122	6,674,598,345
Cape May	2,694,519,560	68.79	3,916,915,107	45,889	29,525,632	3,946,486,628
Cumberland	1,230,509,707	81.32	1,513,219,983	222,515	32,830,557	1,546,273,055
Essex	7,429,800,600	65.08	11,416,870,415	21,194,585	214,862,000	11,652,927,000
Gloucester	2,410,436,265	74.11	3,252,697,605	133,978	41,366,847	3,294,198,430
Hudson	3,507,442,803	65.88	5,324,247,341	37,663,024	81,915,506	5,443,825,871
Hunterdon	1,901,974,305	79.28	2,399,094,915	72,726	40,918,614	2,440,086,255
Mercer	3,223,834,742	59.97	5,375,550,464	2,868,182	75,902,061	5,454,320,707
Middlesex	8,856,848,700	72.98	12,135,357,544	9,048,603	165,280,015	12,309,686,162
Monmouth	6,376,869,093	62.06	10,275,395,087	442,193	95,468,414	10,371,305,694
Morris	6,351,069,428	55.91	11,359,368,295	1,002,573	107,491,333	11,467,862,201
Ocean	6,031,480,397	69.71	8,652,455,201	430,499	83,336,609	8,736,222,309
Passaic	4,672,369,946	59.13	7,901,622,776	1,150,963	79,201,312	7,981,975,051
Salem	688,359,200	75.15	915,952,723	63,212	21,684,471	937,700,406
Somerset	3,681,761,531	63.50	5,798,408,156	786,002	66,064,373	5,865,258,531
Sussex	1,614,555,130	64.58	2,499,938,111	5,617	27,819,601	2,527,763,329
Union	7,690,986,686	68.62	11,207,888,124	12,640,532	116,932,754	11,337,461,410
Warren	1,307,639,899	77.70	1,682,952,462	464,935	24,181,776	1,707,599,173
Totals	$101,726,001,802	68.96%	$147,517,498,394	$94,533,290	$1,782,952,076	$149,394,983,760

*Exclusive of Class II Railroad Property.

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

Atlantic County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 56,860,600	40.43%	$ 140,639,624	$ 12,326	$ 577,659	$ 141,229,609
Atlantic City City	847,844,900	45.48	1,864,214,820	110,421	16,000,021	1,880,325,262
Brigantine City	282,311,000	70.31	401,523,254	....	2,555,121	404,078,375
Buena Boro.	34,889,600	70.94	49,181,844	741	1,198,630	50,381,215
Buena Vista Twp.	60,173,560	57.68	104,323,093	1,528	955,396	105,280,017
Corbin City City	3,649,500	56.57	6,451,299	154	49,752	6,501,205
Egg Harbor City	45,119,700	88.19	51,161,923	....	1,945,491	53,107,414
Egg Harbor Twp.	305,598,300	78.11	391,240,942	....	7,590,654	398,831,596
Estell Manor City	17,148,177	68.23	25,132,899	....	327,990	25,460,889
Folsom Boro.	15,889,240	46.38	34,258,818	652	724,757	34,984,227
Galloway Twp.	140,926,600	53.26	264,601,202	528	3,413,497	268,015,227
Hamilton Twp.	188,438,840	66.81	282,051,849	....	4,484,128	286,535,977
Hammonton Town	81,818,575	45.61	179,387,360	55,459	3,129,495	182,572,314
Linwood City	95,560,800	57.20	167,064,336	....	785,078	167,849,414
Longport Boro.	94,180,700	56.92	165,461,525	....	227,430	165,688,955
Margate City City	290,588,950	57.81	502,662,083	....	1,001,568	503,663,651
Mullica Twp.	53,175,100	59.49	89,384,939	....	892,920	90,277,859
Northfield City	144,729,200	79.81	181,342,188	....	860,093	182,202,281
Pleasantville City	125,087,950	79.95	156,457,724	41,157	6,984,251	163,483,132
Port Republic City	7,736,150	31.01	24,947,275	....	123,039	25,070,314
Somers Point City	180,606,100	85.24	211,879,517	....	4,821,642	216,701,159
Ventnor City	200,219,850	49.40	405,303,340	....	2,965,743	408,269,083
Weymouth Twp.	10,474,380	55.03	19,033,945	....	294,735	19,328,680
Totals	$3,283,027,772	57.42%	$5,717,705,799	$222,966	$61,909,090	$5,779,837,855

*Exclusive of Class II Railroad Property

Bergen County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	$ 171,370,800	84.24%	$ 203,431,624	$ 12,378	$ 921,846	$ 204,365,848
Alpine Boro.	66,839,375	51.72	129,233,130	....	315,203	129,548,333
Bergenfield Boro.	379,104,300	74.32	510,097,282	3,004	1,857,519	511,957,805
Bogota Boro.	123,477,320	79.74	154,849,912	5,675	738,316	155,593,903
Carlstadt Boro.	450,049,400	102.74	438,046,915	73,505	2,648,788	440,769,208
Cliffside Park Boro	328,675,000	68.54	479,537,496	....	3,569,923	483,107,419
Closter Boro.	151,413,700	59.48	254,562,374	....	2,849,649	257,412,023
Cresskill Boro.	142,862,065	65.23	219,012,824	....	503,442	219,516,266
Demarest Boro.	158,955,100	97.83	162,480,936	....	428,727	162,909,663
Dumont Boro.	289,130,850	83.48	346,347,448	397	5,015,042	351,362,887
Elmwood Park Boro.	367,061,850	82.42	445,355,314	1,165	1,922,385	447,278,864
East Rutherford Boro.	203,496,300	88.73	229,343,289	22,973	5,146,953	234,513,215
Edgewater Boro.	113,803,974	70.78	160,785,496	521,179	474,122	161,780,791
Emerson Boro.	169,906,100	83.14	204,363,844	....	829,010	205,192,854
Englewood City	520,229,050	90.96	571,931,673	4,524	15,564,208	587,500,405
Englewood Cliffs Boro.	300,058,900	72.97	411,208,579	....	1,894,392	413,102,971
Fairlawn Boro.	763,983,350	86.23	885,983,242	82,215	9,280,606	895,346,063
Fairview Boro.	170,890,300	89.50	190,938,883	4,335	868,010	191,811,228
Fort Lee Boro.	853,787,200	94.17	906,644,579	....	10,243,556	916,888,135
Franklin Lakes Boro.	439,675,060	96.59	455,197,288	....	2,097,751	457,295,039
Garfield City	441,121,000	98.91	445,982,206	739	2,951,356	448,934,301
Glen Rock Boro.	267,186,045	75.49	353,935,680	8,208	1,453,556	355,397,444
Hackensack City	627,151,200	82.57	759,538,816	60,961	20,699,640	780,299,417
Harrington Park Boro.	107,622,100	75.06	143,381,428	116	359,701	143,741,245
Hasbrouck Hghts. Boro. ...	253,304,050	83.46	303,503,535	547	1,582,389	305,086,471
Haworth Boro.	86,089,400	63.45	135,680,693	1,870	273,205	135,955,768
Hilldale Boro.	196,501,420	68.40	287,282,778	1,010	4,245,977	291,529,765
Hohokus Boro.	130,044,800	71.50	181,880,839	9,961	719,651	182,610,451
Leonia Boro.	145,120,400	80.26	180,812,858	764	960,496	181,774,118
Little Ferry Boro.	195,251,100	95.81	203,789,897	....	4,400,809	208,190,706
Lodi Boro.	190,181,700	47.52	400,214,015	8,615	1,781,402	402,004,032
Lyndhurst Twp.	544,672,000	98.98	550,284,906	80,187	2,709,765	553,074,858
Mahwah Twp.	337,436,068	65.94	511,731,981	318,600	9,263,002	521,313,583
Maywood Boro.	195,152,200	83.64	233,324,008	1,101	1,545,376	234,870,485
Midland Park Boro.	159,766,200	82.37	193,961,637	194	1,089,544	195,051,375

Montvale Boro.	286,500,200	81.11	353,224,263	....	2,536,914	355,761,177
Moonachie Boro.	169,438,500	92.59	182,996,544	42,393	1,334,408	184,373,345
New Milford Boro.	275,721,730	82.80	332,997,258	....	960,838	333,958,096
North Arlington Boro.	257,376,000	88.87	289,609,542	1,732	1,221,676	290,832,950
Northvale Boro.	136,611,207	80.58	169,534,881	967	676,454	170,212,302
Norwood Boro.	114,639,700	75.57	151,700,013	629	985,726	152,686,368
Oakland Boro.	239,068,500	68.65	348,242,535	....	2,469,233	350,711,768
Old Tappan Boro.	110,649,200	74.93	147,670,092	....	404,196	148,074,288
Oradell Boro.	191,845,010	60.94	314,809,665	337	1,700,877	316,510,879
Palisade Park Boro.	122,416,170	46.27	264,569,203	....	482,669	265,051,872
Paramus Boro.	827,568,000	73.53	1,125,483,476	....	7,611,367	1,133,094,843
Park Ridge Boro.	186,761,600	82.83	225,475,794	540	1,296,667	226,773,001
Ramsey Boro.	355,663,100	80.41	442,312,026	7,058	5,276,287	447,595,371
Ridgefield Boro.	279,614,475	82.50	338,926,636	1,819,756	1,303,466	342,049,858
Ridgefield Park Twp.	169,399,100	73.78	229,600,298	17,057	842,833	230,460,188
Ridgefield Village	810,153,500	95.01	852,703,400	7,033	9,099,115	861,809,548
Riveredge Boro.	234,019,425	83.13	281,510,195	2,936	6,079,974	287,593,105
Rivervale Twp.	161,791,300	58.12	278,374,570	....	469,296	278,843,866
Rochelle Park Twp.	158,621,450	76.05	208,575,214	....	28,816,637	237,391,851
Rockleigh Boro.	40,872,544	54.29	75,285,585	....	330,298	75,615,883
Rutherford Boro.	292,407,875	74.40	393,021,337	12,992	6,970,228	400,004,557
Saddlebrook Twp.	363,403,300	84.60	429,554,728	51,711	2,877,672	432,484,111
Saddle River Boro.	154,509,400	68.49	225,594,101	....	693,271	226,287,372
So. Hackensack Twp.	111,628,500	77.18	144,633,973	1,990	885,894	145,521,857
Teaneck Twp.	708,311,500	84.77	835,568,597	10,073	5,895,980	841,474,650
Tenafly Boro.	401,661,225	76.49	525,115,996	....	1,547,175	526,663,171
Teterboro Boro.	100,394,268	99.00	101,408,372	52,191	1,714,314	103,174,877
Upper Saddle Riv. Boro. .	303,307,850	81.91	370,294,042	....	1,626,129	371,920,171
Waldwick Boro.	185,622,150	72.20	257,094,391	29,140	808,899	257,932,430
Wallington Boro.	149,437,015	72.53	206,034,765	583	899,456	206,934,804
Washington Twp.	215,506,110	83.17	259,115,198	....	678,267	259,793,465
Westwood Boro.	228,739,200	85.53	267,437,390	....	1,502,962	268,940,352
Woodcliff Lake Boro.	161,983,700	68.23	237,379,012	5,800	1,022,861	238,407,673
Wood Ridge Boro.	191,083,565	79.81	239,423,086	17,167	1,274,282	240,714,535
Wyckoff Twp.	463,484,800	82.07	564,743,268	....	2,975,119	567,718,387
Totals	$19,201,560,866	80.29%	$23,914,676,851	$3,306,308	$226,476,757	$24,144,459,916

*Exclusive of Class II Railroad Property

Burlington County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$ 29,380,950	76.23%	$ 38,542,503	....	$ 552,906	$ 39,095,409
Beverly City	14,287,850	46.85	30,497,012	....	92,697	30,589,709
Bordentown City	55,670,000	92.11	60,438,606	$ 3,774	511,598	60,953,978
Bordentown Twp.	114,191,189	85.65	133,323,046	1,992	3,002,228	136,327,266
Burlington City	142,213,675	99.96	142,270,583	41,033	5,476,010	147,787,626
Burlington Twp.	161,360,600	72.94	221,223,746	7,111	1,798,712	223,029,569
Chesterfield Twp.	35,163,400	72.53	48,481,180	....	1,014,127	49,495,307
Cinnaminson Twp.	202,973,010	59.37	341,878,070	....	2,544,934	344,423,004
Delanco Twp.	39,800,522	58.23	68,350,544	7,236	292,343	68,650,123
Delran Twp.	135,292,250	48.93	276,501,635	....	1,414,722	277,916,357
Eastampton Twp.	41,995,215	86.80	48,381,584	176	494,318	48,876,078
Edgewater Park Twp.	96,458,680	82.26	117,260,734	....	884,807	118,145,541
Evesham Twp.	448,976,300	106.41	421,930,552	....	6,096,612	428,027,164
Fieldsboro Boro.	5,595,560	78.73	7,107,278	....	36,139	7,143,417
Florence Twp.	132,523,275	90.49	146,450,740	3,447	1,754,578	148,208,765
Hainesport Twp.	53,037,660	82.61	64,202,469	185	843,832	65,046,486
Lumberton Twp.	83,068,072	97.31	85,364,374	157	835,357	86,199,888
Mansfield Twp.	42,159,550	71.20	59,212,851	....	962,544	60,175,395
Mapleshade Twp.	125,462,911	49.04	255,837,910	2,656	1,006,913	256,847,479
Medford Twp.	307,872,850	78.32	393,096,080	....	4,498,078	397,594,158

Medford Lakes Boro.	57,422,866	58.17	98,715,603	....	243,705	98,959,308
Moorestown Twp.	277,657,200	58.13	477,648,718	1,790	7,087,052	484,737,560
Mt. Holly Twp.	109,139,300	86.73	125,838,003	16,654	5,384,482	131,239,139
Mt. Laurel Twp.	343,274,155	80.66	425,581,645	....	3,430,837	429,012,482
New Hanover Twp.	8,045,750	94.74	8,492,453	....	3,449,497	11,941,950
No. Hanover Twp.	34,522,820	77.98	44,271,377	....	602,267	44,873,644
Palmyra Boro.	73,481,300	73.43	100,069,862	102	629,692	100,699,656
Pemberton Boro.	12,241,350	80.15	15,273,051	....	625,554	15,898,605
Pemberton Twp.	283,304,953	96.33	273,336,399	1,057	4,095,193	277,432,649
Riverside Twp.	55,676,150	54.94	101,339,916	8,375	1,762,695	103,110,986
Riverton Boro.	44,487,500	92.98	47,846,311	....	398,342	48,244,653
Shamong Twp.	69,353,250	91.35	75,920,361	....	1,292,289	77,212,650
Southampton Twp.	162,232,100	92.91	174,612,098	....	4,095,866	178,707,964
Springfield Twp.	35,815,550	66.58	53,793,256	....	1,006,263	54,799,519
Tabernacle Twp.	95,034,710	90.35	105,185,069	....	810,723	105,995,792
Washington Twp.	12,254,295	51.83	23,643,247	....	428,714	24,071,961
Westampton Twp.	62,710,250	92.32	67,927,047	....	835,526	68,762,573
Willingboro Twp.	500,907,370	108.27	462,646,504	....	4,966,075	467,612,579
Woodland Twp.	28,734,243	69.47	41,362,089	260	476,358	41,838,707
Wrightstown Boro.	8,356,810	61.00	13,699,689	....	1,750,647	15,450,336
Totals	$4,522,135,441	79.37%	$5,697,554,195	$96,005	$77,485,232	$5,775,135,432

*Exclusive of Class II Railroad Property

Camden County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	$ 97,269,750	72.97%	$ 133,301,014	....	$ 697,642	$ 133,998,656
Audubon Park Boro.	3,798,600	104.03	3,651,447	....	73,284	3,724,731
Barrington Boro.	72,120,007	66.21	108,926,155	$ 4,115	552,056	109,482,326
Bellmawr Boro.	167,081,400	92.65	180,336,104	29,882	1,712,163	182,078,149
Berlin Boro.	89,474,580	86.05	103,979,756	5,479	3,643,810	107,629,045
Berlin Twp.	57,296,250	77.75	73,692,926	....	438,118	74,131,044
Brooklawn Boro.	25,512,340	90.29	28,255,997	....	414,926	28,670,923
Camden City	243,180,320	55.52	438,004,899	2,466,286	28,892,588	469,363,773
Cherry Hill Twp.	1,132,466,660	74.72	1,515,613,838	....	13,554,783	1,529,168,621
Chesilhurst Boro.	15,437,550	100.06	15,428,293	....	206,993	15,635,286
Clementon Boro.	57,825,435	88.77	65,140,740	....	860,642	66,001,382
Collingswood Boro.	105,272,400	54.76	192,243,243	....	2,830,198	195,073,441
Gibbsboro Boro.	30,047,500	81.93	36,674,600	....	671,497	37,346,097
Gloucester City	126,533,200	91.62	138,106,527	12,826	4,200,866	142,320,219
Gloucester Twp.	468,680,625	76.34	613,938,466	....	6,197,783	620,136,249
Haddon Twp.	227,962,161	90.43	252,086,875	1,270	1,639,630	253,727,775
Haddonfield Boro.	153,733,700	49.98	307,590,436	....	5,202,838	312,793,274
Haddon Heights Boro.	99,606,505	74.68	133,377,752	6,580	994,847	134,379,179
Hi Nella Boro.	4,675,682	48.70	9,600,990	....	52,827	9,653,817
Laurel Springs Boro.	16,887,240	58.76	28,739,346	....	4,277,086	33,016,432

Lawnside Boro.	39,245,558	77.39	50,711,407	....	260,730	50,972,137
Lindenwold Boro.	169,818,750	94.41	179,873,689	32	1,855,058	181,728,779
Magnolia Boro.	53,654,830	87.61	61,242,815	....	372,059	61,614,874
Merchantville Boro.	30,955,150	52.79	58,638,284	2,113	3,635,096	62,275,493
Mount Ephraim Boro.	41,095,895	61.40	66,931,425	36	442,340	67,373,801
Oaklyn Boro.	46,481,830	79.45	58,504,506	6,214	251,644	58,762,364
Pennsauken Twp.	513,273,600	83.85	612,133,095	130,321	5,702,182	617,965,598
Pine Hill Boro.	87,780,775	99.59	88,142,158	....	808,650	88,950,808
Pine Valley Boro.	1,767,700	120.43	1,467,824	....	56,177	1,524,001
Runnemede Boro.	94,238,800	83.05	113,472,366	....	1,571,691	115,044,057
Somerdale Boro.	38,808,940	54.74	70,896,858	....	315,931	71,212,789
Stratford Boro.	99,228,700	89.67	110,659,864	....	1,295,366	111,955,230
Tavistock Boro.	902,100	102.06	883,892	....	5,833	889,725
Voorhees Twp.	261,039,448	84.43	309,178,548	....	2,801,052	311,979,600
Waterford Twp.	121,498,200	97.47	124,651,893	360	1,674,973	126,327,226
Winslow Twp.	240,537,400	95.97	250,638,116	6,469	14,022,838	264,667,423
Woodlynne Boro.	15,629,950	68.22	22,911,096	....	112,925	23,024,021
Totals	$5,050,819,531	77.00%	$6,559,627,240	$2,671,983	$112,299,122	$6,674,598,345

*Exclusive of Class II Railroad Property

Cape May County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	$ 260,992,050	58.93%	$ 442,884,863	....	$ 2,217,457	$ 445,102,320
Cape May City	110,812,910	73.57	150,622,414	$11,473	1,150,354	151,784,241
Cape May Point Boro.	19,411,000	66.32	29,268,697	....	54,745	29,323,442
Dennis Twp.	46,871,300	63.37	73,964,494	37	881,454	74,845,985
Lower Twp.	274,325,815	77.58	353,603,783	211	5,294,695	358,898,689
Middle Twp.	193,866,650	83.83	231,261,661	9,448	3,942,662	235,213,771
North Wildwood City	174,852,080	64.25	272,143,315	....	656,621	272,799,936
Ocean City City	671,984,860	64.79	1,037,173,731	16,972	4,502,813	1,041,693,516
Sea Isle City City	205,121,200	78.70	260,636,849	....	1,234,299	261,871,148
Stone Harbor Boro.	178,236,330	67.96	262,266,524	....	430,058	262,696,582
Upper Twp.	138,272,900	72.24	191,407,669	2,381	2,450,369	193,860,419
West Cape May Boro.	13,221,240	55.11	23,990,637	5,274	210,100	24,206,011
West Wildwood Boro.	11,416,235	61.15	18,669,231	....	55,040	18,724,271
Wildwood City	182,948,540	71.59	255,550,412	....	4,794,290	260,344,702
Wildwood Crest Boro.	198,999,100	66.75	298,125,993	....	852,102	298,978,095
Woodbine Boro.	13,187,350	85.94	15,344,834	93	798,573	16,143,500
Totals	$2,694,519,560	68.79%	$3,916,915,107	$45,889	$29,525,632	$3,946,486,628

*Exclusive of Class II Railroad Property

Cumberland County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 100,885,150	71.31%	$ 141,474,057	$ 38,656	$ 3,965,716	$ 145,478,429
Commercial Twp.	22,392,019	62.84	35,633,385	117	1,236,283	36,869,785
Deerfield Twp.	25,153,900	74.74	33,655,205	....	905,045	34,560,250
Downe Twp.	19,590,400	84.66	23,140,090	164	745,563	23,885,817
Fairfield Twp.	29,315,700	69.54	42,156,601	1,312	606,919	42,764,832
Greenwich Twp.	16,506,400	99.66	16,564,720	....	364,685	16,929,405
Hopewell Twp.	49,759,800	89.36	55,684,646	....	1,109,111	56,793,757
Lawrence Twp.	21,483,440	79.46	27,036,798	3,164	823,241	27,863,203
Maurice River Twp.	25,101,248	52.06	48,215,997	8,680	673,513	48,898,190
Millville City	238,228,250	78.70	302,704,257	83,015	5,127,893	307,915,165
Shiloh Boro.	4,399,400	98.40	4,470,935	....	184,428	4,655,363
Stow Creek Twp.	17,697,400	103.24	17,141,999	....	586,969	17,728,968
Upper Deerfield Twp.	75,978,600	72.42	104,913,836	3,152	1,268,246	106,185,234
Vineland City	584,016,000	88.43	660,427,457	84,255	15,232,925	675,744,637
Totals	$1,230,509,707	81.32%	$1,513,219,983	$222,515	$32,830,557	$1,546,273,055

*Exclusive of Class II Railroad Property

Essex County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 438,751,000	84.60%	$ 518,618,203	$ 59,684	$ 6,011,300	$ 524,689,187
Bloomfield Town	438,195,200	55.06	795,850,345	259,188	5,386,400	801,495,933
Caldwell Boro.	231,472,400	76.06	304,328,688	1,343	1,355,000	305,685,031
Cedar Grove Boro.	103,993,100	69.89	148,795,393	....	4,153,800	152,949,193
East Orange City	376,505,800	83.88	451,246,781	431,977	21,068,000	472,746,758
Essex Fells Boro.	67,179,500	59.05	113,767,146	....	254,200	114,021,346
Fairfield Boro.	327,829,700	86.37	379,564,316	....	7,683,400	387,247,716
Glen Ridge Boro.	80,437,700	46.74	172,096,063	30,197	639,800	172,766,060
Irvington Town	310,505,000	64.72	479,766,687	116,944	14,256,100	494,139,731
Livingston Twp.	736,890,500	72.81	1,012,073,204	....	9,530,900	1,021,604,104
Mapelwood Twp.	210,028,900	45.04	466,316,385	27,325	1,661,400	468,005,110
Millburn Twp.	707,058,000	70.67	1,000,506,580	31,589	7,335,100	1,007,873,269
Montclair Town	458,192,600	59.96	764,163,776	113,663	7,636,200	771,913,639
Newark City	965,906,600	54.95	1,757,791,811	19,758,453	99,658,800	1,877,209,064
North Caldwell Boro.	91,290,600	49.96	182,727,382	....	351,900	183,079,282
Nutley Town	480,756,700	81.57	589,379,306	11,585	8,704,600	598,095,491
Orange City	124,953,700	59.71	209,267,627	227,270	2,162,800	211,657,697
Roseland Boro.	147,131,300	74.71	196,936,555	1,825	859,000	197,797,380
South Orange Village	243,774,000	73.15	333,252,221	123,542	6,915,000	340,290,763
Verona Boro.	164,143,200	52.19	314,510,826	....	1,141,900	315,652,726
West Caldwell Boro.	276,796,200	75.48	366,714,626	....	1,689,300	368,403,926
West Orange Town	446,008,900	51.91	859,196,494	....	6,407,100	865,603,594
Totals	$7,429,800,600	65.08%	$11,416,870,415	$21,194,585	$214,862,000	$11,652,927,000

*Exclusive of Class II Railroad Property

Gloucester County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	$ 59,310,725	78.29%	$ 75,757,728	$ 924	$ 991,364	$ 76,750,016
Deptford Twp.	247,470,500	70.80	349,534,605	165	2,545,692	352,080,462
East Greenwich Twp.	41,973,900	57.56	72,921,994	206	723,138	73,645,338
Elk Twp.	31,501,550	70.94	44,405,906	119	768,435	45,174,460
Franklin Twp.	126,442,300	72.98	173,256,098	....	2,933,876	176,189,974
Glassboro Boro.	175,791,100	94.77	185,492,350	27,360	5,614,469	191,134,179
Greenwich Twp.	102,287,160	44.76	228,523,592	29,994	458,556	229,012,142
Harrison Twp.	52,078,950	84.04	61,966,861	....	1,223,119	63,189,980
Logan Twp.	68,255,500	80.23	85,074,785	....	797,684	85,872,469
Mantua Twp.	108,716,700	76.37	142,355,244	441	2,339,487	144,695,172
Monroe Twp.	215,569,180	74.38	289,821,430	....	6,867,593	296,689,023
National Park Boro.	28,267,300	86.26	32,769,882	....	187,355	32,957,237
Newfield Boro.	26,184,100	112.37	23,301,682	218	370,479	23,672,379
Paulsboro Boro.	91,688,300	89.38	102,582,569	1,008	2,045,189	104,628,766
Pitman Boro.	70,476,600	50.34	140,001,192	362	596,441	140,597,995
So. Harrison Twp.	15,786,350	57.46	27,473,634	12	261,980	27,735,626
Swedesboro Boro.	25,702,400	105.67	24,323,271	7,047	1,130,242	25,460,560
Washington Twp.	410,415,850	89.53	458,411,538	....	3,646,136	462,057,674
Wenonah Boro.	23,089,150	52.38	44,080,088	50	229,496	44,309,634
West Deptford Twp.	262,098,150	68.06	385,098,663	9,658	1,515,612	386,623,933
Westville Boro.	55,145,500	84.66	65,137,609	20,090	563,888	65,721,587
Woodbury City	84,610,000	59.57	142,034,581	35,879	3,950,068	146,020,528
Woodbury Heights Boro.	59,264,700	91.80	64,558,497	....	674,800	65,233,297
Woolwich Twp.	28,312,300	83.73	33,813,806	445	931,748	34,745,999
Totals	$2,410,436,265	74.11%	$3,252,697,605	$133,978	$41,366,847	$3,294,198,430

*Exclusive of Class II Railroad Property

Hudson County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 400,817,300	51.63%	$ 776,326,361	$ 566,445	$ 7,379,083	$ 784,271,889
East Newark Boro.	15,578,439	77.95	19,985,169	....	168,631	20,153,800
Guttenberg Town	47,442,600	56.47	84,013,813	....	395,677	84,409,490
Harrison Town	87,424,035	48.37	180,740,201	589,037	791,897	182,121,135
Hoboken City	106,108,100	46.71	227,163,562	6,743,410	1,938,672	235,845,644
Jersey City City	767,461,275	57.03	1,345,715,018	19,924,773	32,444,969	1,398,084,760
Kearny Town	323,118,740	46.71	691,754,956	6,342,132	6,161,726	704,258,814
North Bergen Twp.	642,064,560	91.72	700,026,777	1,957,816	9,040,307	711,024,900
Secaucus Town	540,551,400	99.71	542,123,558	1,027,849	6,053,844	549,205,251
Union City City	275,292,550	83.39	330,126,574	18,760	14,581,215	344,726,549
Weehawken Twp.	119,466,400	78.30	152,575,223	457,733	1,232,725	154,265,681
West New York Town ...	182,117,404	66.54	273,696,129	35,069	1,726,760	275,457,958
Totals	$3,507,442,803	65.88%	$5,324,247,341	$37,663,024	$81,915,506	$5,443,825,871

*Exclusive of Class II Railroad Property

Hunterdon County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$ 37,663,262	47.77%	$ 78,842,918	....	$ 365,471	$ 79,208,389
Bethlehem Twp.	47,617,320	61.86	76,975,946	$ 4,920	353,228	77,334,094
Bloomsbury Boro.	12,328,750	70.43	17,504,969	1,814	397,458	17,904,241
Califon Boro.	12,784,845	52.19	24,496,733	....	436,025	24,932,758
Clinton Town	54,053,500	107.68	50,198,273	1,725	1,091,126	51,291,124
Clinton Twp.	248,634,460	117.69	211,262,180	2,285	6,355,266	217,619,731
Delaware Twp.	101,034,133	92.05	109,760,058	....	1,388,787	111,148,845
East Amwell Twp.	82,733,070	84.76	97,608,624	1,419	901,307	98,511,350
Flemington Boro.	81,272,895	83.56	97,262,919	724	2,993,134	100,256,777
Franklin Twp.	49,007,502	59.26	82,699,126	3,756	10,754,392	93,457,274
Frenchtown Boro.	23,186,970	78.49	29,541,305	....	682,262	30,223,567
Glen Gardner Boro.	8,341,414	63.43	13,150,582	327	181,477	13,332,386
Hampton Boro.	18,816,381	88.51	21,259,045	7,130	494,278	21,760,453
High Bridge Boro.	41,070,363	63.79	64,383,701	12,686	483,544	64,879,931
Holland Twp.	95,681,678	76.00	125,896,945	13,420	639,970	126,550,335
Kingwood Twp.	40,954,328	54.17	75,603,338	....	757,250	76,360,588
Lambertville City	53,960,655	78.20	69,003,395	9,191	871,378	69,883,964
Lebanon Boro.	14,212,670	68.29	20,812,227	108	612,370	21,424,705
Lebanon Twp.	155,626,613	114.90	135,445,268	77	1,262,117	136,707,462
Milford Boro.	42,359,000	96.60	43,849,896	1,779	731,179	44,582,854
Raritan Twp.	226,565,100	81.48	278,062,224	381	3,777,300	281,839,905
Readington Twp.	160,090,699	49.66	322,373,538	9,193	2,301,233	324,683,964
Stockton Boro.	7,043,100	45.81	15,374,591	....	73,458	15,448,049
Tewksbury Twp.	180,992,600	99.06	182,710,075	....	1,652,467	184,362,542
Union Twp.	50,634,573	55.75	90,824,346	1,791	608,280	91,434,417
West Amwell Twp.	55,308,424	86.16	64,192,693	....	753,857	64,946,550
Totals	$1,901,974,305	79.28%	$2,399,094,915	$72,726	$40,918,614	$2,440,086,255

*Exclusive of Class II Railroad Property

Mercer County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 268,201,320	71.70%	$ 374,060,418	$ 28	$ 2,606,533	$ 376,666,979
Ewing Twp.	216,061,363	34.50	626,264,820	173,248	4,134,482	630,572,550
Hamilton Twp.	1,074,986,050	80.22	1,340,047,432	230,331	28,045,954	1,368,323,717
Hightstown Boro.	42,621,900	57.84	73,689,315	16,545	2,244,028	75,949,888
Hopewell Boro.	27,177,609	58.83	46,196,854	25,673	923,301	47,145,828
Hopewell Twp.	286,350,300	77.19	370,968,131	2,428	2,387,891	373,358,450
Lawrence Twp.	393,187,200	64.46	609,970,835	17,171	3,399,300	613,387,306
Pennington Boro.	29,782,385	51.24	58,123,312	1,328	707,539	58,832,179
Princeton Boro.	98,181,975	31.10	315,697,669	64,931	2,343,004	318,105,604
Princeton Twp.	280,885,400	49.60	566,301,210	17,527	1,605,840	567,924,577
Trenton City	317,246,700	52.97	598,917,689	1,806,071	22,482,783	623,206,543
Washington Twp.	53,405,150	61.88	86,304,379	6,224	1,026,437	87,337,040
West Windsor Twp.	135,747,390	43.93	309,006,400	506,677	3,994,969	313,510,046
Totals	$3,223,834,742	59.97%	$5,375,550,464	$2,868,132	$75,902,061	$5,454,320,707

*Exclusive of Class II Railroad Property

Middlesex County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	$ 335,527,500	90.89%	$ 369,157,773	$ 33,355	$ 3,720,950	$ 372,912,078
Cranbury Twp.	90,964,500	76.17	119,423,001	942	1,038,508	120,462,451
Dunellen Boro.	93,299,200	83.90	111,202,861	89,654	2,936,613	114,229,128
East Brunswick Twp.	591,662,700	64.57	916,312,064	850	7,282,257	923,595,171
Edison Twp.	1,093,405,900	65.15	1,678,289,946	610,101	11,654,150	1,690,554,197
Helmetta Boro.	12,917,900	71.19	18,145,667	....	161,700	18,307,367
Highland Park Boro.	189,626,700	82.65	229,433,394	8,071	1,738,200	231,179,665
Jamesburg Boro.	45,706,300	84.21	54,276,570	9,871	1,430,579	55,717,020
Metuchen Boro.	193,833,300	61.25	316,462,531	540,712	6,464,569	323,467,812
Middlesex Boro.	194,913,900	69.15	281,871,150	9,582	1,660,300	283,541,032
Milltown Boro.	147,089,500	90.53	162,475,975	6,378	647,358	163,129,711
Monroe Twp.	247,409,000	63.42	390,111,952	1,125	2,980,697	393,093,774
New Brunswick City	367,903,400	100.99	364,296,861	755,468	47,476,159	412,528,488
North Brunswick Twp. ...	349,309,200	59.00	592,049,492	255,152	3,689,800	595,994,444
Old Bridge Twp.	670,344,300	85.92	780,195,880	118,369	6,470,900	786,785,149
Perth Amboy City	320,593,500	65.92	486,337,227	610,311	5,738,246	492,685,784
Piscataway Twp.	709,436,800	75.66	937,664,288	708	21,799,285	959,464,281
Plainsboro Twp.	117,985,200	80.23	147,058,706	3,656	2,042,022	149,104,384
Sayreville Boro.	683,427,700	86.68	788,449,123	95,128	6,001,357	794,545,608
South Amboy City	99,382,600	74.48	133,435,285	1,981,615	1,433,346	136,850,246
South Brunswick Twp. ..	329,145,300	74.98	438,977,461	486,776	6,596,100	446,060,337
South Plainfield Boro. ...	543,896,000	90.63	600,127,993	328,418	5,637,500	606,093,911
South River Boro.	161,994,600	71.87	225,399,471	1,695	1,139,200	226,540,366
Spotswood Boro.	86,117,900	70.39	122,343,941	195,367	1,632,700	124,172,008
Woodbridge Twp.	1,180,955,800	63.09	1,871,858,932	2,905,299	13,907,519	1,888,671,750
Totals	$8,856,848,700	72.98%	$12,135,357,544	$9,048,603	$165,280,015	$12,309,686,162

*Exclusive of Class II Railroad Property

Monmouth County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$ 136,886,179	48.17%	$ 284,173,093	$ 8,984	$ 1,036,909	$ 285,218,986
Allenhurst Boro.	15,649,525	51.09	30,631,288	2,100	198,155	30,831,543
Allentown Boro.	21,565,500	73.39	29,384,794	....	570,115	29,954,909
Asbury Park City	128,667,400	101.30	127,016,190	....	11,382,661	138,398,851
Atlantic Highlands Boro.	67,405,800	71.83	93,840,735	....	1,322,027	95,162,762
Avon by the Sea Boro.	25,199,050	41.35	60,940,871	....	149,550	61,090,421
Belmar Boro.	65,748,900	49.53	132,745,609	500	525,982	133,272,091
Bradley Beach Boro.	33,171,329	49.67	66,783,429	20,216	305,736	67,109,381
Brielle Boro.	68,865,700	53.88	127,813,103	421	375,885	128,189,409
Colts Neck Twp.	257,237,700	101.24	254,087,021	....	2,359,481	256,446,502
Deal Boro.	53,891,940	38.75	139,075,974	....	376,947	139,452,921
Eatontown Boro.	235,623,750	96.91	243,136,673	162	4,562,446	247,699,281
Englishtown Boro.	7,624,182	51.18	14,896,800	60	807,056	15,703,916
Fair Haven Boro.	139,376,600	95.55	145,867,713	....	437,389	146,305,102
Farmingdale Boro.	9,176,100	38.97	23,546,574	9,608	816,882	24,373,064
Freehold Boro.	82,823,625	49.55	167,151,615	14,715	5,195,017	172,361,347
Freehold Twp.	229,229,225	53.91	425,207,244	7,772	6,704,761	431,919,777
Hazlet Twp.	266,889,100	77.95	342,384,990	528	1,631,947	344,017,465
Highlands Boro.	57,001,406	71.97	79,201,620	....	319,637	79,521,257
Holmdel Twp.	350,739,710	73.31	478,433,652	....	5,834,326	484,267,978
Howell Twp.	174,643,060	41.36	422,251,112	4,828	2,100,492	424,356,432
Interlaken Boro.	13,154,800	38.78	33,921,609	....	50,870	33,972,479
Keansburg Boro.	46,527,275	48.52	95,892,982	....	380,997	96,273,979
Keyport Boro.	72,251,400	74.09	97,518,424	1,104	3,985,739	101,505,267
Little Silver Boro.	82,234,600	49.18	167,211,468	438	537,155	167,749,061
Loch Arbour Village	3,982,450	38.01	10,477,374	....	43,526	10,520,900
Long Branch City	305,247,550	76.73	397,820,344	194,715	5,544,315	403,559,374
Manalapan Twp.	185,682,300	49.66	373,907,169	26	1,413,232	375,320,427
Manasquan Boro.	71,041,650	42.60	166,764,437	7,160	465,984	167,257,581
Marlboro Twp.	174,374,474	47.76	365,105,683	....	2,283,944	367,389,627

Matawan Boro.	120,362,900	81.83	147,088,965	14,824	1,064,571	148,168,360
Middletown Twp.	659,651,800	50.90	1,295,976,031	1,033	6,480,699	1,302,457,763
Millstone Twp.	106,773,600	94.63	112,832,717	....	980,327	113,813,044
Monmouth Beach Boro.	62,390,900	62.20	100,306,913	....	260,022	100,566,935
Neptune Twp.	208,061,000	52.93	393,124,882	10,922	3,229,950	396,365,754
Neptune City Boro.	41,288,750	53.46	77,232,978	....	374,165	77,607,143
Ocean Twp.	407,588,750	72.50	562,191,379	....	2,814,415	565,005,794
Oceanport Boro.	85,927,000	57.41	149,672,531	5,159	680,270	150,357,960
Red Bank Boro.	163,224,550	80.04	203,928,723	131,812	6,207,954	210,268,489
Roosevelt Boro.	10,735,705	78.32	13,707,489	....	70,258	13,777,747
Rumson Boro.	188,380,400	69.58	270,739,293	....	1,102,940	271,842,233
Sea Bright Boro.	32,167,070	56.30	57,135,115	....	187,801	57,322,916
Sea Girt Boro.	62,595,000	48.74	128,426,344	176	393,448	128,819,968
Shrewsbury Boro.	65,367,100	60.62	107,830,914	....	875,248	108,706,162
Shrewsbury Twp.	2,875,000	115.85	2,481,657	....	99,309	2,580,966
South Belmar Boro.	14,031,150	48.19	29,116,310	....	145,191	29,261,501
Spring Lake Boro.	83,674,000	49.86	167,817,890	3,500	2,046,268	169,867,658
Spring Lake Hts. Boro.	81,554,600	68.71	118,693,931	1,418	559,893	119,255,242
Tinton Falls Boro.	166,837,510	91.75	181,839,248	....	1,409,471	183,248,719
Union Beach Boro.	84,831,740	103.82	81,710,403	12	611,294	82,321,709
Upper Freehold Twp.	32,595,388	43.45	75,018,154	....	1,216,748	76,234,902
Wall Twp.	203,652,600	46.59	437,116,549	....	1,908,626	439,025,175
West Long Branch Boro.	110,370,300	67.21	164,217,081	....	1,010,383	165,227,464
Totals	$6,376,869,093	62.06%	$10,275,395,087	$442,193	$95,468,414	$10,371,305,694

*Exclusive of Class II Railroad Property

Morris County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 79,650,750	44.04%	$ 180,860,014	$ 67,994	$ 3,236,104	$ 184,164,112
Boonton Twp.	41,434,500	32.58	127,177,716	....	313,612	127,491,328
Butler Boro.	70,438,260	47.41	148,572,580	7,237	590,123	149,169,940
Chatham Boro.	309,805,100	108.68	285,061,741	86,600	1,091,834	286,240,175
Chatham Twp.	348,252,500	103.76	335,632,710	....	796,136	336,428,846
Chester Boro.	43,240,700	84.11	51,409,702	....	1,174,940	52,584,642
Chester Twp.	84,965,300	50.01	169,896,621	....	1,132,161	171,028,782
Denville Twp.	149,092,750	38.09	391,422,289	173,188	2,223,801	393,819,728
Dover Town	79,723,849	38.10	209,248,423	138,676	3,704,236	213,091,335
East Hanover Twp.	201,543,000	50.51	399,016,036	1,179	1,266,841	400,284,056
Florham Park Boro.	348,978,100	80.87	431,529,739	....	3,716,465	435,246,204
Hanover Twp.	170,018,900	34.95	486,463,233	9,367	7,758,949	494,231,549
Harding Twp.	106,351,185	51.73	205,588,991	....	724,902	206,313,893
Jefferson Twp.	209,153,290	60.05	348,298,568	116	2,559,669	350,858,353
Kinnelon Boro.	137,660,488	51.80	265,753,838	150	806,241	266,560,229
Lincoln Park Boro.	102,517,850	60.22	170,238,874	2,177	497,837	170,738,888
Madison Boro.	153,417,000	38.39	399,627,507	94,565	5,315,307	405,037,379
Mendham Boro.	126,387,700	76.45	165,320,733	....	1,199,940	166,520,673
Mendham Twp.	139,585,300	66.66	209,398,890	....	1,151,680	210,550,570
Mine Hill Twp.	60,840,900	90.99	66,865,480	....	454,761	67,320,241

Montville Twp.	206,361,750	46.01	448,514,997	1,941	1,383,747	449,900,685
Morris Twp.	435,086,900	56.82	765,726,441	3,147	4,122,019	769,853,607
Morris Plains Boro.	89,284,200	36.74	243,016,331	10,279	946,734	243,973,344
Morristown Town	276,71,150	83.41	331,700,216	203,104	23,838,525	355,741,845
Mountain Lakes Boro. ...	50,659,800	33.67	150,459,756	9,778	583,478	151,053,012
Mount Arlington Boro. ..	55,231,400	77.79	71,000,643	239	443,085	71,443,967
Mount Olive Twp.	209,486,500	56.22	372,619,175	192	1,760,351	374,379,718
Netcong Boro.	42,066,850	69.92	60,164,259	35,242	2,623,285	62,822,786
Parsippany Tr. Hills Twp. ..	573,149,850	46.94	1,221,026,523	3,758	4,672,787	1,225,703,068
Passaic Twp.	82,415,870	36.60	225,179,973	3,407	1,007,580	226,190,960
Pequannock Twp.	153,670,150	47.32	324,746,724	125	760,629	325,507,478
Randolph Twp.	270,455,236	61.86	437,205,360	7,288	2,819,676	440,032,324
Riverdale Boro.	52,040,800	70.45	73,869,127	4,260	3,953,497	77,826,884
Rockaway Boro.	95,919,500	64.61	148,459,217	3,959	938,862	149,400,038
Rockaway Twp.	246,539,900	46.53	529,851,494	79	1,829,781	531,681,354
Roxbury Twp.	256,067,050	54.77	467,531,567	134,322	13,673,489	481,339,398
Victory Gardens Boro. ..	7,171,915	72.86	9,843,419	....	38,285	9,881,704
Washington Twp.	148,706,985	48.16	308,776,962	....	1,758,383	310,535,345
Wharton Boro.	137,026,400	112.05	122,290,406	204	623,601	122,914,211
Totals	$6,351,069,428	55.91%	$11,359,368,295	$1,002,573	$107,491,333	$11,467,862,201

*Exclusive of Class II Railroad Property

Ocean County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$ 116,044,400	84.89%	$ 136,699,729	....	$ 2,524,801	$ 139,224,530
Barnegat Light Boro.	50,437,300	58.34	86,454,062	....	160,003	86,614,065
Bay Head Boro.	90,955,500	90.25	100,781,717	$412,763	467,274	101,661,754
Beach Haven Boro.	100,220,440	67.25	149,026,677	....	655,549	149,682,226
Beachwood Boro.	100,032,520	91.99	108,742,820	....	688,656	109,431,476
Berkeley Twp.	298,254,600	54.79	544,359,555	....	3,804,622	548,164,177
Brick Twp.	617,632,150	55.96	1,103,702,913	....	7,171,959	1,110,874,872
Dover Twp.	1,032,972,000	65.60	1,574,652,439	6,050	14,273,526	1,588,932,015
Eagleswood Twp.	16,061,800	60.35	26,647,556	....	247,699	26,895,255
Harvey Cedars Boro.	60,095,860	62.29	96,477,541	....	464,877	96,942,418
Island Heights Boro.	24,905,500	75.43	33,018,030	....	192,154	33,210,184
Jackson Twp.	332,471,345	81.90	405,947,918	....	4,446,985	410,394,903
Lacey Twp.	257,864,029	64.20	401,657,366	....	4,218,566	405,875,932
Lakehurst Boro.	21,437,600	96.95	22,112,017	422	1,872,240	23,984,679
Lakewood Twp.	465,540,000	80.36	579,318,069	8,183	8,730,602	588,056,854

Lavallette Boro.	131,154,350	75.43	173,875,580	....	1,857,428	175,733,008
Little Egg Harbor Twp.	128,226,200	57.79	221,883,025	....	4,570,807	226,453,832
Long Beach Twp.	437,052,780	74.76	584,607,785	....	2,773,113	587,380,898
Manchester Twp.	421,311,900	82.23	512,357,899	222	5,933,443	518,291,564
Mantoloking Boro.	83,325,800	96.08	86,725,437	....	344,807	87,070,244
Ocean Twp.	94,519,150	82.85	114,084,671	....	835,899	114,920,570
Ocean Gate Boro.	21,829,234	72.50	30,109,288	....	124,480	30,233,768
Pine Beach Boro.	30,940,950	78.07	39,632,317	....	141,222	39,773,539
Plumsted Twp.	52,758,500	86.48	61,006,591	....	2,380,611	63,387,202
Point Pleasant Boro.	277,434,450	78.58	353,059,875	....	4,219,997	357,279,872
Pt. Pleasant Beach Boro.	122,967,500	66.06	186,145,171	1,081	662,801	186,809,053
Seaside Heights Boro. ..	94,852,950	81.87	115,858,007	....	416,033	116,274,040
Seaside Park Boro.	124,819,360	100.54	124,148,956	....	399,627	124,548,583
Ship Bottom Boro.	72,403,744	68.05	106,397,860	....	583,265	106,981,125
South Toms River Boro.	31,614,800	78.22	40,417,796	1,778	409,234	40,828,808
Stafford Twp.	185,192,585	54.25	341,368,820	....	5,204,479	346,573,299
Surf City Boro.	103,225,600	71.58	144,210,115	....	1,879,047	146,089,162
Tuckerton Boro.	32,905,500	70.06	46,967,599	....	680,803	47,648,402
Totals	$6,031,480,397	69.71%	$8,652,455,201	$430,499	$83,336,609	$8,736,222,309

*Exclusive of Class II Railroad Property

Passaic County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro.	$ 104,649,100	72.57%	$ 144,204,354	$ 620	$ 693,200	$ 144,898,174
Clifton City	1,095,981,800	58.22	1,882,483,339	120,940	9,924,533	1,892,528,812
Haledon Boro.	50,879,800	43.63	116,616,548	....	3,676,701	120,293,249
Hawthorne Boro.	230,152,300	54.92	419,068.281	33,758	1,261,686	420,363,725
Little Falls Twp.	126,874,656	45.79	277,079,397	5,165	2,979,890	280,064,452
North Haledon Boro.	66,114,200	36.21	182,585,474	....	291,316	182,876,790
Passaic City	268,056,200	66.35	404,003,316	251,295	13,598,108	417,852,719
Paterson City	604,286,890	61.13	988,527,548	734,894	21,596,660	1,010,859,102
Pompton Lakes Boro.	103,992,900	45.35	229,311,797	526	979,711	230,292,034
Prospect Park Boro.	31,342,100	50.63	61,904,207	....	303,100	62,207,307
Ringwood Boro.	125,594,900	45.62	275,306,664	....	1,183,900	276,490,564
Totowa Boro.	307,156,200	70.24	437,295,273	1,173	2,591,301	439,887,747
Wanaque Boro.	79,951,700	45.79	174,605,154	....	664,100	175,269,254
Wayne Twp.	1,082,045,500	69.75	1,551,319,713	904	13,789,283	1,565,109,900
West Milford Twp.	266,541,900	52.45	508,182,841	1,688	4,614,723	512,799,252
West Paterson Boro.	128,749,800	51.68	249,128,870	....	1,053,100	250,181,970
Totals	$4,672,369,946	59.13%	$7,901,622,776	$1,150,963	$79,201,312	$7,981,975,051

*Exclusive of Class II Railroad Property

Salem County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$ 25,188,330	59.74%	$ 42,163,257	....	$ 435,911	$ 42,599,168
Carneys Point Twp.	71,315,770	70.57	101,056,781	$19,700	1,061,803	102,158,284
Elmer Boro	13,692,950	72.12	18,986,342	11,356	464,623	19,462,321
Elsinboro Twp.	12,421,380	67.07	18,519,994	....	153,669	18,673,663
Lower Alloway Creek Twp.	37,429,190	69.19	54,096,242	....	685,701	54,781,943
Mannington Twp	26,475,900	67.47	39,240,996	3,585	815,048	40,059,629
Oldmans Twp.	27,835,800	75.22	37,005,850	1,497	352,708	37,360,055
Penns Grove Boro	36,714,300	98.61	37,231,822	113	2,428,902	39,660,837
Pennsville Twp.	183,001,600	73.78	248,036,866	4,456	5,991,709	254,033,031
Pilesgrove Twp.	41,143,700	71.54	57,111,462	622	1,098,932	58,611,016
Pittsgrove Twp.	75,925,725	86.40	87,876,997	....	1,266,519	89,143,516
Quinton Twp.	25,663,600	74.40	34,494,086	....	2,663,748	37,157,834
Salem City	47,633,725	89.56	53,174,509	20,329	2,199,891	55,394,729
Upper Pittsgrove Twp.	38,586,400	81.89	47,119,795	....	1,251,767	48,371,562
Woodstown Boro	25,330,850	64.23	39,437,734	1,554	793,540	40,232,818
Totals	$688,359,200	75.15%	$915,952,723	$63,212	$21,684,471	$937,700,406

*Exclusive of Class II Railroad Property

Somerset County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 148,934,300	74.40%	$ 200,180,511	....	$14,061,272	$ 214,241,783
Bernards Twp.	287,379,778	45.22	591,286,550	$2,974	2,567,239	593,856,763
Bernardsville Boro.	152,627,020	50.73	300,861,463	118,614	3,831,685	304,811,762
Bound Brook Boro.	145,455,155	87.43	166,367,557	118,176	5,659,223	172,144,956
Branchburg Twp.	208,409,760	85.09	244,928,617	2,683	2,661,512	247,592,812
Bridgewater Twp.	548,812,771	57.34	957,120,284	47,726	4,636,164	961,804,174
Far Hills Boro.	30,478,700	69.82	43,653,251	9,036	317,263	43,979,550
Franklin Twp.	704,809,300	102.25	689,300,049	....	10,305,634	699,605,683
Green Brook Twp.	68,851,765	53.42	128,887,617	....	362,369	129,249,986
Hillsborough Twp.	211,440,638	43.38	487,415,025	4,532	4,889,577	492,309,134
Manville Boro.	65,793,878	29.55	222,652,717	196,657	389,036	223,238,410
Millstone Boro.	5,509,960	41.24	13,360,718	....	32,362	13,393,080
Montgomery Twp.	207,030,780	83.24	248,715,497	45,329	2,304,168	251,064,994
North Plainfield Boro. ...	268,866,850	88.47	303,907,370	....	1,863,003	305,770,373
Peapack Gladstone Boro.	79,296,975	100.32	79,044,034	5,384	451,450	79,500,868
Raritan Boro.	141,428,207	86.82	162,898,188	162,444	1,541,202	164,601,834
Rocky Hill Boro.	8,672,050	38.09	22,767,262	....	39,915	22,807,177
Somerville Boro.	159,211,000	66.98	237,699,313	71,093	8,261,669	246,032,075
So. Bound Brook Boro.	25,796,250	39.95	64,571,339	1,354	488,767	65,061,460
Warren Twp.	137,735,500	39.88	345,374,875	....	699,888	346,074,763
Watchung Boro.	95,220,894	33.13	287,415,919	....	700,975	288,116,894
Totals	$3,681,761,531	63.50%	$5,798,408,156	$786,002	$66,064,373	$ 5,865,258,531

*Exclusive of Class II Railroad Property

Sussex County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	$ 12,658,830	83.25%	$ 15,205,802	$ 837	$ 397,268	$ 15,603,907
Andover Twp.	44,738,201	44.07	101,516,226	226	306,068	101,822,520
Branchville Boro.	14,520,000	65.47	22,178,097	....	250,823	22,428,920
Byram Twp.	92,646,350	58.35	158,776,949	....	665,174	159,442,123
Frankford Twp.	122,600,824	111.70	109,759,019	....	1,138,235	110,897,254
Franklin Boro.	34,082,950	48.65	70,057,451	1,659	1,190,847	71,249,957
Fredon Twp.	24,086,100	44.86	53,691,708	....	221,066	53,912,774
Green Twp.	30,439,406	60.89	49,990,813	253	240,164	50,231,230
Hamburg Boro.	33,619,925	96.94	34,681,169	....	320,928	35,002,097
Hampton Twp.	101,789,159	108.26	94,022,870	....	810,462	94,833,332
Hardyston Twp.	54,140,325	49.70	108,934,256	143	482,946	109,417,345
Hopatcong Boro.	253,708,969	84.53	300,140,742	....	1,619,121	301,759,863
Lafayette Twp.	21,473,675	50.60	42,438,093	....	191,182	42,629,275
Montague Twp.	35,203,046	57.44	61,286,640	....	504,319	61,790,959
Newton Town	43,783,930	40.42	108,322,439	....	1,976,646	110,299,085
Ogdensburg Boro.	40,241,250	74.03	54,358,031	238	169,106	54,527,375
Sandyston Twp.	29,464,400	70.52	41,781,622	....	327,906	42,109,528
Sparta Twp.	214,902,090	59.37	361,970,844	1,423	1,879,344	363,851,611
Stanhope Boro.	31,950,500	52.96	60,329,494	....	319,144	60,648,638
Stillwater Twp.	45,475,025	57.15	79,571,347	....	338,597	79,909,944
Sussex Boro.	23,618,175	79.63	29,659,896	....	2,879,663	32,539,559
Vernon Twp.	237,575,140	61.70	385,048,849	838	4,034,931	389,084,618
Walpack Twp.	557,770	48.08	1,160,087	....	45,966	1,206,053
Wantage Twp.	71,279,090	45.97	155,055,667	....	7,509,595	162,565,362
Totals	$1,614,555,130	64.58%	$2,499,938,111	$5,617	$27,819,601	$2,527,763,329

*Exclusive of Class II Railroad Property

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Union County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. ..	$ 256,312,761	49.63%	$ 516,447,232	....	$ 1,147,497	$ 517,594,729
Clark Twp.	284,367,100	63.38	448,670,085	$4,064	1,408,322	450,082,471
Cranford Twp.	427,014,100	68.70	621,583,464	318,280	6,213,045	628,094,789
Elizabeth City	968,829,400	87.51	1,107,107,073	9,728,615	24,987,200	1,141,822,888
Fanwood Boro.	90,481,700	52.03	173,902,941	8,681	518,577	174,430,199
Garwood Boro.	75,920,800	75.41	100,677,364	16,037	456,400	101,149,801
Hillside Twp.	319,552,400	89.24	358,082,026	79,597	2,169,785	360,331,408
Kenilworth Boro.	179,355,400	67.59	265,357,893	37,543	1,153,434	266,548,870
Linden City	1,100,323,200	78.73	1,397,590,753	814,133	9,511,000	1,407,915,886
Mountainside Boro.	170,627,700	57.23	298,143,606	....	896,400	299,040,206
New Providence Boro. ..	287,292,700	69.72	412,066,408	1,576	5,381,892	417,449,876
Plainfield City	388,012,225	79.62	487,330,099	301,039	14,161,400	501,792,538
Rahway City	345,850,700	73.17	472,667,350	886,555	9,860,900	483,416,805
Roselle Boro.	267,026,000	90.28	295,775,366	28,591	8,104,875	303,908,832
Roselle Park Boro.	141,889,900	62.83	225,831,450	46,023	831,834	226,711,307
Scotch Plains Twp.	295,124,400	55.61	530,703,830	62	1,806,840	532,510,732
Springfield Twp.	337,036,400	77.92	432,541,581	757	2,638,139	435,180,477
Summit City	372,231,700	45.52	817,732,206	329,288	4,562,228	822,623,722
Union Twp.	957,365,300	70.04	1,366,883,638	32,614	16,700,923	1,383,617,175
Westfield Town	424,981,300	48.50	876,250,103	3,077	4,383,069	880,636,249
Winfield Twp.	1,391,700	54.29	2,563,456	....	38,994	2,602,450
Totals	$7,690,986,886	68.62%	$11,207,888,124	$12,640,532	$116,932,754	$11,337,461,410

*Exclusive of Class II Railroad Property

Warren County, 1980 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 59,458,270	77.13%	$ 77,088,383	$ 1,267	$ 990,540	$ 78,080,190
Alpha Boro.	18,748,675	44.43	42,198,233	1,977	140,475	42,340,685
Belvidere Town	44,097,900	88.64	49,749,436	10,161	4,246,117	54,005,714
Blairstown Twp.	98,007,338	78.28	125,200,994	....	944,090	126,145,084
Franklin Twp.	24,408,050	55.54	43,946,795	166	410,271	44,357,232
Frelinghuysen Twp.	33,369,000	86.16	38,729,109	....	291,227	39,020,336
Greenwich Twp.	28,817,550	78.35	36,780,536	1,060	347,676	37,129,272
Hackettstown Town	74,034,100	48.38	153,026,251	9,294	1,671,422	154,706,967
Hardwich Twp.	14,047,500	43.06	32,623,084	....	77,576	32,700,660
Harmony Twp.	46,220,501	76.10	60,736,532	4,807	443,932	61,185,271
Hope Twp.	32,358,265	84.38	38,348,264	....	902,692	39,250,956
Independence Twp.	52,824,493	76.50	69,051,625	785	665,910	69,718,320
Knowlton Twp.	26,076,940	59.20	44,048,885	262	414,397	44,463,544
Liberty Twp.	29,981,677	76.53	39,176,371	152	196,246	39,372,769
Lopatcong Twp.	110,022,830	107.72	102,137,792	4,202	1,049,246	103,191,240
Mansfield Twp.	82,956,675	77.74	106,710,413	652	945,252	107,656,317
Oxford Twp.	23,470,370	87.20	26,915,562	....	503,406	27,418,968
Pahaquarry Twp.	67,950	13.33	509,752	....	4,304	514,056
Phillipsburg Town	214,799,880	104.07	206,399,423	361,205	4,659,618	211,420,246
Pohatcong Twp.	61,398,672	87.53	70,145,861	3,461	826,965	70,976,287
Washington Boro.	95,049,600	87.03	109,214,754	61,346	3,296,507	112,572,607
Washington Twp.	45,571,550	50.73	89,831,559	465	617,023	90,449,047
White Twp.	91,852,113	76.30	120,382,848	3,673	536,884	120,923,405
Totals	$ 1,307,639,899	77.70%	$ 1,682,952,462	$ 464,935	$ 24,181,776	$ 1,707,599,173

*Exclusive of Class II Railroad Property

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